

**Commercial Bank of India.**

Calcutta Branch.  
Rates of Exchange on London.

At 6 months' sight ...	2 0½	per Rupee.
" 4 " " "	1 11¼	"
" 3 " " "	1 11¼	"
" 2 " " "	1 11¼	"
" 1 " " "	1 11¼	"
" sight ...	1 11¼	"

The Bank grants Drafts on the Head Office, Bombay, and on its Branches in London, Shanghai, and Hong-Kong. Bills collected at any of the above places at a uniform charge of ½ per Cent.

The Bank will undertake the purchase or sale of Government Paper, Bank Stock and other Securities, draw Interest and Dividends payable in Calcutta, when due, at a Commission of ½ per Cent.

No charge made when the proceeds of Sale on amount of Interest or Dividends drawn is remitted in the Bank's Bill.

Rates of Interest allowed to Deposits subject to 3 months' notice of withdrawal, 1 p. ct. per annum.  
8 ditto ditto ditto 5 " "  
2 ditto ditto ditto 6 " "

Notice may be given when the money is deposited, or at any subsequent time; and it will be dispensed with in cases when the money is to be remitted through the Bank.

Current Accounts kept and Interest allowed at 2 per Cent. per annum on Balances of Rupees 500 and upwards, not exceeding Rupees 50,000, unless by special agreement.

Hours of business, 10 A. M. to 3 P. M. On Saturdays, 10 A. M. to 1 P. M.

ALEX. FIELDING,  
27, TANK SQUARE, } Agent.  
Calcutta, 28th May 1860. }

Court for the relief of Insolvent Debtors at Calcutta.

In the matter of Richard Broadberry, an Insolvent. } On Saturday, the 2nd day of June instant, by an order of this Court, the said Insolvent was adjudged entitled to his personal discharge under the Act XI. Vic reg. XXI. as to all persons named in his Schedule as Creditors or claiming to be Creditors respectively. Goodall, *ditto* *reg.*

In the several matters } On Saturday, the 16th day of June instant, it was ordered that Tuesday, the 10th day of July next be appointed as the next Insolvent Court day, instead of Saturday, the 7th day of July next, and that the several orders made in the above matters respectively appointing Saturday, the 7th day of July next, for the hearing of such several matters be amended by striking out the words "Saturday, the 7th," and inserting in lieu thereof the words "Tuesday, the 10th," wherever the same occur in such orders respectively.

In the matter of Tarra-prokus Gangoolley, late of Durmahutta Street, in Burra Bazar, in Calcutta, formerly a Banian in the late firm of Messrs J. M. Dove & Co., an Insolvent.

On Saturday, the 16th day of June instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 10th day of July next, and that the order made in this matter for the *ad interim* protection order of the said Insolvent from arrest be enlarged to the said 10th day of July next, and that the said Insolvent do then attend to be examined by the said Court.

T. Owen, Attorney.

Chief Clerk's Office, 22nd June 1860.

**Assam Company.**

INCORPORATED UNDER ACTS XIX. OF 1845, XIV. OF 1851, AND IV. OF 1855.

**NOTICE OF DIVIDEND.**

NOTICE is hereby given that, at a General Meeting of Shareholders held in London on Friday, the 1th May last, a Dividend of (12 per Cent) twelve per Cent. on the paid up Capital of the Company was declared, which will be payable to Proprietors in India on and after Monday, the 25th instant.

By Order of the Directors,

R. S. STAUNTON,  
No. 1, BARKFETTER'S LANE, } Secretary.  
Calcutta, the 18th June 1860. }

**Underwriters' Screw Steam and Tug Company, "Limited."**

REGISTERED UNDER ACT XIX. OF 1857.

The Ordinary Half-yearly Meeting of the Shareholders will be held at the Office of the Secretaries, No. 7, Mango Lane, on Monday, the 16th July 1860, at 3 o'clock P. M.

By Order of the Directors,

DUTTA, LANZIE AND CO.,  
CALCUTTA, } Secretaries.  
The 15th June 1860. }

**The Bengal Coal Company, "Limited."**

REGISTERED UNDER ACT No. XIX. OF 1857.

**NOTICE OF CALL.**

NOTICE is hereby given, that in terms of the Seventh Article of the Deed of Agreement of the Bengal Coal Company, "Limited," the Directors have made a call of Two Lakhs of Rupees of additional Capital.

New Shares of one Thousand Rupees each will be issued at par to each holder of Eight Shares. Such Share, if paid up on or before 1st July 1860, will be entitled to Dividend from that date.

All Shares taken up between 1st July and 31st December next will bear Interest at six per Cent. per annum from the date of payment to 31st December, after which date they will be entitled to share in the Dividend.

All Shares not taken up previous to 31st December next will be sold on that date in such manner as the Directors may deem expedient, and the Premium (if any) divided rateably among the Shareholders who would have been entitled to take them up.

By Order of the Directors,

GORDON, STUART & CO.,  
Calcutta, 18th June 1860. } Secretaries.

### Destroyed by Fire,

THE under-mentioned Government Promissory Notes, of the 4 per Cent. Loan for Company's Rupees 1,67,000, standing in the name of Mohamed Mothamud Allee Khan, the Proprietor, by whom it was never endorsed to any other person. Payment of the under-mentioned Notes, and of Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of Duplicate Notes, in favor of the Proprietor :—

No. 6613 of 22471 of 1842-43	...	3,000
" 7446 " 22479 " "	...	5,000
" 7450 " " " "	...	4,000
" 7457 " " " "	...	3,000
" 7519 " 22480 " "	...	5,000
" 7520 " " " "	...	5,000
" 7522 " " " "	...	4,000
" 7607 " 22481 " "	...	4,000
" 7608 " " " "	...	4,000
" 7609 " " " "	...	3,000
" 7615 " " " "	...	4,000
" 7618 " " " "	...	2,000
" 7898 " 22480 " "	...	1,000
" 8000 " " " "	...	1,000
" 8001 " " " "	...	1,000
" 8002 " " " "	...	1,000
" 10943 " 1854-55	...	2,000
" 10944 " " "	...	5,000
" 10945 " " "	...	5,000
" 10946 " " "	...	5,000
" 10947 " " "	...	1,000
" 17943 " " "	...	5,000
" 18511 " " "	...	3,000
" 18512 " " "	...	3,000
" 18513 " " "	...	3,000
" 18514 " " "	...	3,000
" 18515 " " "	...	1,000
" 18516 " " "	...	2,000
" 18517 " " "	...	2,000
" 18518 " " "	...	2,000
" 18519 " " "	...	2,000
" 19331 " " "	...	5,000
" 19332 " " "	...	5,000
" 19333 " " "	...	5,000
" 19334 " " "	...	5,000
" 20826 " " "	...	5,000
" 20827 " " "	...	5,000
" 20828 " " "	...	5,000
" 25493 " " "	...	2,000
" 25495 " " "	...	2,000
" 25496 " " "	...	4,000
" 25497 " " "	...	4,000
" 43011 " " "	...	5,000
" 43012 " " "	...	5,000
No 43013 of 1854-55	...	5,000
" 43014 " " "	...	5,000
" 43016 " " "	...	2,000
" 43015 " " "	...	1,000
" 6588 " 22473 " "	...	2,000
" 7999 " 22480 " "	...	1,000
Total		1,67,000

MOHAMED MOTHAMUD ALLEE KHAN.

GARDEN REACH, }  
The 19th June 1860. }

### Lost or Stolen,

HALF of a Bank of Bengal Note, No. 29354, for Rupees 50.

Half of a Bank of Bengal Note, No. 23733, for Rupees 50. Any person giving information of the above to Mrs. Parry, of Cutwa, shall be rewarded.

### Destroyed by Fire,

THE Government Promissory Note, No. 30345, of the four per Cent Loan of 1854-55, dated the 30th June 1854, for Company's Rupees 1,00,000, standing in the name of Nawab Masook Mahal, the Proprietor, by whom it was never endorsed to any other person. Payment of the above Note, and of Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of a Duplicate Note, in favor of the Proprietor.

NAWAB MASOOK MAHAL.

The 19th June 1860.

### Lost.

SECOND Half of a Bank of Bengal Note, No. 24154A, for Company's Rupees 10. Payment stopped at the Bank.

### Notice.

NOTICE is hereby given that, under the Rules and Conditions applicable to all Packets sent by Book Post, Book Packets addressed to the under-mentioned British Colonies will in future be received at all Indian Post Offices, for despatch to their destination through the United Kingdom. The following rates of Postage must be paid in advance by means of Stamps attached to the cover of the Book Packet :—

Not exceeding 4 oz.	Above 4 oz. and not exceeding 8 oz.	Above 8 oz. and not exceeding 1 lb.	Above 1 lb. and not exceeding 1½ lb.	Above 1½ lb. and not exceeding 2 lbs.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
0 4 8	0 9 4	1 2 8	1 12 0	2 5 4

LIST of British Colonies to which Book Packets can be sent from India, via Great Britain.

Canada,  
Nova Scotia,  
New Brunswick,  
Prince Edward Island,  
Newfoundland,  
Bermuda,  
British West Indies,  
Ascension,  
St. Helena,  
The Cape of Good Hope,  
(But only to Cape Town, Mossel Bay, and Port Elizabeth),  
Natal,  
Falkland Islands,  
Gambia,  
Sierra Leone,  
The Gold Coast,  
Van Couver's Island,  
Heligoland ; and  
The Ionian Islands.

H. B. RIDDELL,

Director-Genl. of the Post Office of India.

CAMP SIMLA, }  
The 10th June 1860. }

[ 1384 ]

**NOTICE** issued by the **POST-MASTER GENERAL** of **BE NE CAL.**

No. 1711.

UNDER instructions from the Director-General of the Post Office in India, the annexed Notice, and the revised Table appended to it, showing the Rates of Postage to be collected on Letters addressed to France, or Foreign Countries *via* France, are published for general information.

Calcutta,  
The 20th June 1860.

C. K. DOVE,  
Post-Master General of Bengal

## NOTICE.

On and after the 1st of July next, Letters addressed to France or *via France*, to the Foreign Countries named in the annexed Schedule, will be conveyed at the rates detailed therein.

The Postage due on Letters addressed to the places marked in the Schedule with a star \* must be paid in advance; Letters for other Countries may, at the option of the sender, be prepaid or sent unpaid. If paid, the Postage must be paid in Stamps affixed to the Letter on the side on which the address is written.

Care should be taken to write the words *ad France* on all letters for Foreign Countries intended for despatch by the French route.

Letters will be registered to any Country or place to which the entire Postage to destination can be paid in advance, that is, to any place except those marked in the Schedule with a star \*. No special registration fee will be levied, but double Postage must be prepaid; no unpaid letter can be registered *via France*.

Letters posted in France, if sent unpaid, are charged with double French postage on delivery in India, that is eight annas and eight pie per quarter ounce.

*TABLE showing the rates of Postage to be collected in India on the 1st July 1860, and thenceforward, upon Letters addressed to France or Algeria, as well as upon Letters forwarded from India to Foreign Countries via France.*

DESIGNATIONS.		Limit to which Letters may be paid.	Not exceeding ½ oz.	Above ½ oz. and not exceeding 1 oz.	Above 1 oz. and not exceeding 2 oz.	Above 2 oz. and not exceeding 4 oz.
1.			Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
FRANCE OR ALGERIA	Destination	...	0 5 4	0 10 8	1 0 0	1 5 1
2.						
FOREIGN COUNTRIES <i>via</i> FRANCE.						
*Spain	} Through France.	...	0 6 0	0 12 0	1 2 0	1 8 0
*Portugal		...				
Luxemburg		...				
Baden		...				
The Netherlands		...				
Belgium		...				
Rhenish Prussia	...					
Bavaria	...					
Wurtemberg	...					
German States, <i>via</i> .:—Hohenzollern, Bir-	} Destination	...	0 6 8	0 13 4	1 4 0	1 10 8
kenfeld, Hesse Homburg, Lippe, Detmold-		...				
Schwarzburg-Rudolstadt, Reuss, Nassau,		...				
Saxe Coburg Gotha, Saxe Meiningen,		...				
Hildburghausen, Hesse Electoral, Hesse		...				
Darmstadt, Saxe Weimar Eisenach,		...				
Frankfort-on-the-Maine, Hamburg,		...				
Bremen and Lubeck		...				
Switzerland		...				
Sardinia		...				

DESTINATIONS.	Limit to which Letters may be paid.	Not exceeding $\frac{1}{4}$ oz.	Above $\frac{1}{4}$ oz. and not exceeding $\frac{1}{2}$ oz.	Above $\frac{1}{2}$ oz. and not exceeding $\frac{3}{4}$ oz.	Above $\frac{3}{4}$ oz. and not exceeding 1 oz.
Prussia (the Rhenish Provinces excepted)		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Hanover	...				
Saxony	...				
Mecklenburg-Schwerin	...				
Mecklenburg-Strelitz	...				
Bremen	...				
Oldenburg (the Principality of Birkenfeld excepted)	...				
Anhalt	...				
Austrian Dominions and Belgrade	...				
Denmark	...				
Southern Italy	...				
*Serbia (Belgrade excepted)	...				
*Montenegro	...				
Moldavia	...				
Wallachia	...				
Turkey in Europe (the places at which France maintains Post Offices excepted)	...				
via Austria	...				
Sweden	...				
Norway	...				
Poland	...				
Russia	...				
*Any Foreign Country beyond Sea to which Letters may be despatched from a Port in France by Private Ship	Port of disembarkation				

The Postage upon Letters for places marked with a star,\* *i. e.* Spain, Portugal, Serbia (Belgrade excepted), and Montenegro, or for Foreign Countries beyond Sea, must be paid in advance. Letters for the other Countries specified may either be paid in advance or forwarded unpaid, at the option of the sender.

#### REGISTERED LETTERS.

Letters addressed to all those Countries and places to which, according to the foregoing Table, the Postage to destination can be paid in advance, may be registered at the desire of the senders, and in such cases the Postage must be so prepaid, and at double the rates of Postage chargeable for ordinary Letters.

*N. B.*—The above rates include Indian and Steam Postage.

#### NOTICES issued by the POST-MASTER of CALCUTTA.

No. 551.

The 20th June 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 8th proximo, will be closed at this Office at 5 P. M. on Wednesday, the 27th instant, *via* Marseilles only.

Letters and Papers for transmission *via* Bombay will be received up to 5 P. M. on every day prior

to the 27th instant, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to Countries in Foreign Europe.

#### Rates of Postage.

Under $\frac{1}{4}$ Ounce	Rs. 0 6 0
" $\frac{1}{2}$ "	" 0 8 0
" 1 "	" 0 14 0
" 1 "	" 1 1 0

No. 558.

*The 20th June 1860.*—The Public are informed that an Express Packet, to the extent of 200 ounces, will be sent to Bombay on Thursday, the 28th instant, and Letters will be received up to 6 p. m. of the same day.

Each Firm or Individual will be allowed to send Letters up to one ounce in weight, and the Express Postage must be paid in Cash at the Window at one Rupee for quarter of an ounce, in addition to the Steamer Postage paid by Stamps.

No. 579.

*The 22nd June 1860.*—The Overland Mail, per Steamer *Colombo*, will be closed on Tuesday, the 3rd proximo, at 6 p. m.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity

Postage.	Weight.	Via Madras.			Via Southampton.
		Rs.	0	6	0
{	Under ½ ounce	Rs.	0	6	0
	" ½ "	"	0	8	0
	" 1 "	"	0	14	0
	" 2 "	"	1	0	0
			2	0	0
					Rs. 0 4 0
					" 0 8 0
					" 1 0 0

No. 580.

*The 22nd June 1860.*—Notice is hereby given that the Letters for the Overland Mail despatched from this Office up to the 11th instant, and the Expresses of the 12th and 13th were in time for the Steamer that left Bombay on the 22nd idem



# The Calcutta Gazette.

WEDNESDAY, JUNE 27, 1860.

## LEGISLATIVE COUNCIL OF INDIA.

THE 20TH JUNE 1860.

THE following Bill was read a second-time in the Legislative Council of India on the 20th June 1860, and was referred to a Select Committee who are to report thereon after the 23rd of September next:—

*A Bill for giving to the Universities of Calcutta, Madras, and Bombay the power of conferring Degrees in addition to those mentioned in Acts II, XXII, and XXVII of 1857.*

WHEREAS it is expedient to give to the Universities of Calcutta, Madras, and Bombay established under Acts II, XXII, and XXVII of 1857, the power of conferring Degrees other than the Degrees in that Act expressly provided for; It is enacted as follows:—

I. It shall be competent to the Chancellor, Vice Chancellor, and Fellows of the Universities of Calcutta, Madras, or Bombay respectively to confer such Degrees as the said Chancellor, Vice Chancellor, and Fellows of any such University shall appoint by any Bye-laws or Regulations made and passed by them in the manner provided in the said Acts and submitted to and approved by the Governor-General in Council.

II. All the provisions contained in the said Acts II, XXII, and XXVII of 1857, with respect to the Degrees therein mentioned and to the examinations for those Degrees, shall apply to any Degrees which may be conferred under this Act and to the examinations for such Degrees.

M. WYLIE,  
Clerk of the Council.

## HOME DEPARTMENT.

No. 1174.

*Fort William, the 25th June 1860.*

*Notifications*—Mr. W. Ainslie, of the Civil Service, reported his departure for Europe, on Furlough, on the 20th instant, per Steam Ship *Simba*.

No. 1175.

The Governor General in Council is pleased to grant Mr. W. Blowers, Deputy Post Master General of Bombay, leave of absence to Europe, on Medical Certificate, for six months.

No. 1175A.

*Appointments*.—Mr. T. Garrett, Post Master of Calcutta, to officiate as Post Master of Bombay. Mr. McGowan, Inspecting Post Master of Lahore, to officiate as Post Master of Calcutta. Mr. Muspratt, Inspecting Post Master of the Deccan Division, to officiate as Post Master of Bombay until relieved by Mr. Garrett.

W. GREY,  
Secy. to the Govt. of India.

## FOREIGN DEPARTMENT.

No. 2219.

*Fort William, the 22nd June 1860.*

The Governor General in Council is pleased to appoint Lieutenant J. C. Wood, of the 30th Regiment, Native Infantry, to be Superintendent of Dhar.

No. 2220.

*The 23rd June 1860.*

The Governor General in Council is pleased to make the following appointments:—

Captain W. H. Beynon, of the 30th Regiment, Bombay Native Infantry, to be Political Agent for Harowtee, and Superintendent of the Meenah Districts.

Lieutenant H. Phillpotts, of the late 15th Regiment, Bengal Native Infantry, to be an Assistant in the Rajpootana Agency, *vice* Captain Beynon.

No. 2221.

*The 26th June 1860.*

The Governor General in Council is pleased to appoint Mr. C. A. Elliott to officiate as Deputy Commissioner of Barancho during the absence, on leave, of Major Steel.

The leave granted to Mr. Elliott in General Order, dated 4th ultimo, No. 1246, is accordingly cancelled.

No. 2222.

Mr. G. Lang, Assistant Commissioner, 3rd Class, in the Province of Oude, to be an Assistant Commissioner of the 2nd Class.

No. 2223.

The following Regimental Order, issued by the Officer Commanding 2nd Corps, Mayne's Horse, under date 8th May last, is confirmed.

"Lieutenant H. M. S. Clarke will act as Adjutant until relieved by Lieutenant C. Beadon, appointed to the permanent Adjutancy, with effect from the 1st instant."

No. 2224.

The services of Major G. E. Ashburner, Officiating 1st Assistant to the Agent, Governor General for Central India, are placed at the disposal of the Bombay Government from the date on which he left Indore.

No. 2225.

Lieutenant W. Tweedie, Officiating 2nd Assistant to the Resident at Hyderabad, assumed charge of his duties on the 11th instant.

No. 2226.

Captain R. Ranken, Assistant to the General Superintendent of Operations for the Suppression of Thuggee and Dacoites, assumed charge of his duties on the 14th instant.

No. 2227.

Mr. Apothecary R. Harper, in Civil Medical charge of the Bhundarra District, has obtained leave of absence, on Medical Certificate, from the 16th May to the 31st July next.

Mr. Assistant Apothecary Carr, attached to the Dispensary at Raepore, relieved Mr. Harper on the 16th May last.

No. 2228.

His Excellency the Governor General in Council is pleased to confer the title of "Khan Bahadoor" on Moulavie Moula Buksh, Deputy Collector in Shahabad, as a reward for his public services.

CROIL BEADON,

*Secy. to the Govt. of India.*

## FINANCIAL DEPARTMENT.

No. 55.

*Fort William the 26th June 1860.*

*Notification.*—Mr. F. Lushington received charge of the Office of Accountant General to the Government of Fort St. George, from Mr. R. P. Harrison, on the 9th instant.

By Order of the Governor General in Council,

C. HUGH LUSHINGTON,  
*Secy. to the Govt. of India.*

## MILITARY DEPARTMENT.

*Fort William, the 23rd June 1860*

No. 670 of 1860.—With reference to Government General Order No. 353, of the 30th March last, the designation of the grades of Medical Officers will be changed.

<i>From</i>	<i>To</i>
Director General, Medical Department	Principal Inspector General, Medical Department.
Inspector General of Hospitals, Upper or Lower Provinces	Inspector General of Hospitals.
Superintending Surgeon	Deputy Inspector General of Hospitals.

No. 671 of 1860.—The following promotions are made in the Medical Department:—

Deputy Inspector General of Hospitals G. G. Brown, M. D., with temporary rank of Inspector General, to be Inspector General of Hospitals, from the 1st August 1859, *vice* J. Row, retired.

Surgeon J. McClelland to be Deputy Inspector General of Hospitals from the 1st August 1859, *vice* G. G. Brown.

Deputy Inspector General J. C. Brown, C. B., with temporary rank, to be Deputy Inspector General of Hospitals from the 1st December 1859, *vice* Greig, retired.

Deputy Inspector General of Hospitals J. McClelland to be Inspector General of Hospitals, with temporary rank, from the 16th June 1860.

Surgeon M. McN. Rind, to be Deputy Inspector General of Hospitals, with temporary rank, from the 16th June 1860.

No. 672 of 1860.—The under-mentioned Officer has leave of absence, from the date on which this General Order may reach him, with permission to reside within the limits of the Bengal Presidency until further orders, receiving from the same date Garrison Pay and Allowances:—

Lieutenant-Colonel and Brevet-Colonel Arthur Wheatley, of the 4th Bengal Light Cavalry.

Colonel Wheatley will report his place of residence to the Adjutant General of the Army.

*Port William, the 26th June 1860.*

No. 673 of 1860.—The under-mentioned Officers and Non-Commissioned Officer, of the Pegu Light Infantry Battalion, are dismissed the service from the date of publication of this Order at the Head Quarters of the Corps:—

Subadar Nga Hmway.

" Nga Kyai.

Havildar Thet Khyovai

No. 674 of 1860.—The following order, issued by the Resident at Hyderabad, is confirmed.

No. 138, dated 5th June 1860.—Confirming the Order dated 4th ultimo, by Major A. W. Macintire, C. B., Commandant, 2nd Cavalry Hyderabad Contingent, directing Lieutenant Westmacott, Adjutant, 2nd Cavalry, Hyderabad Contingent, to act as 2nd in Command, in addition to his duties as Adjutant, from the 13th April 1860, consequent on the appointment of Major Clogston, V. C., 2nd in Command, 2nd Cavalry, Hyderabad Contingent, Officiating Commandant, 1st Cavalry, Hyderabad Contingent, with effect until the date of Captain Clerk joining, appointed Supernumerary 2nd in Command, 2nd Cavalry, Hyderabad Contingent,

No. 675 of 1860.—With reference to a Notification from the Public Works Department, No. 125 of the 22nd instant, published in the *Calcutta Gazette* of the 23rd June 1860, the services of Captain W. Hichens, of Engineers, are replaced at the disposal of His Excellency the Commander-in-Chief.

No. 676 of 1860.—The under-mentioned Officers, who proceeded to England on duty with discharged Soldiers, are granted Furlough on private affairs, from such date as may be fixed by the Right Hon'ble the Secretary of State for India:—

Captain and Brevet Major Alex- } For three years  
ander Hume, of the 1st } under the old  
European Bengal Fusiliers } Regulations.

Captain Charles Henry Ed- } For three years  
ward Graeme, of the 5th } under the old  
European Regiment } Regulations.

No. 677 of 1860.—The services of Captain W. C. J. F. Bird, of the 40th Regiment, Madras Native Infantry, Commandant of the Sebundy Levy at Sumbulpore, are, at his own request, placed at the disposal of the Government of Fort Saint George.

No. 678 of 1860.—*Errata*.—In General Order by the Governor General, dated Simla 18th April 1860, admitting certain men to the Order of Merit for "Jemadar" Sewchurn Misser, read Subadar Sewchurn Misser, and for "Jemadar" Ellahes Bux, read Subadar Ellahes Bux. Order Books to be corrected accordingly.

No. 679 of 1860.—The following order, issued by the Government of Bombay, is confirmed:—

No. 365 of the 12th June 1860.

—Granting leave of absence to Europe on Medical Certificate to Captain Frederick John Ellis, of the 53th Regiment, Native Infantry. } For three years under the old Regulations.

R. J. H. BINCH, Major-General,  
Secy. to the Govt. of India.

## PUBLIC WORKS DEPARTMENT.

### GENERAL—ESTABLISHMENTS.

No. 129.

*Port William, the 23rd June 1860.*

*Appointments*.—Mr. W. H. Buchanan is appointed a temporary Assistant Overseer in the Public Works Department, and posted to Pegu, with effect from the 4th June 1860.

No. 130.

*The 25th June 1860.*

Lieutenant A. H. Bagge, Probationary Assistant Engineer and Deputy Superintendent, Northern Division, Ganges Canal, is appointed an Assistant Engineer of the Second Class, with effect from the 19th March 1860.

No. 131.

First Corporal M. Brien, of the Madras Sappers and Miners, is appointed a Probationary Assistant Overseer in the Public Works Department, and posted to Hyderabad.

C. H. DICKENS, Captain,  
Offg. Secy. to the Govt. of India.

## ORDERS BY THE LIEUTENANT-GOVERNOR OF BENGAL.

No. 3342.

*APPOINTMENTS*.—*The 22nd June 1860*.—Mr. J. Cockburn, Deputy Magistrate under the Dacoity Commissioner, is transferred to Bograh, and appointed to be also a Deputy Collector under Regulation IX. of 1833 in that District, with the powers of a Covenanted Assistant to a Magistrate under Regulations XIII. of 1797 and IX. of 1807.

*The 23rd June 1860*.—Mr. J. Fayer, Officiating Professor of Surgery in the Medical College, to be Professor of Surgery in that Institution, and Ex-Officio First Surgeon of the College Hospital.

**NOTIFICATIONS.**—*The 22nd June 1860.*—The services of Captain W. C. J. F. Bird, 40th Regiment, Madras Native Infantry, are placed, at his own request, at the disposal of the Government of India in the Military Department.

*The 23rd June 1860.*—The services of Assistant Surgeon J. Elliot are placed, at his own request, at the disposal of the Government of India in the Military Department.

Surgeon C. Palmer, in Medical charge of the Dépôt at Raneegunge, assumed charge of the Jail and Civil Station on the 20th ultimo.

A. R. YOUNG,  
Secy. to the Govt. of Bengal.

### ORDERS BY THE LIEUTENANT-GOVERNOR, NORTH-WESTERN PROVINCES.

No 555A.

MILITARY DEPARTMENT.

*Camp Nynce Tal, the 14th June 1860.*

**Notification.**—Privilege leave for thirty days, from the 20th instant, is granted to Captain Rawlins, Commandant of the Seharunpore Battalion, Military Police, to visit Mussoorie on urgent private affairs.

Mr. J. W. Williams, the Adjutant, will take temporary charge of the Seharunpore Battalion, in addition to his other duties, during the absence of Captain Rawlins, or until further orders.

O. M. GLASS, *Lieut.,*  
Asst. Mily. Secy. to Govt., N. W. P.

### ORDERS BY THE LIEUTENANT-GOVERNOR, PUNJAB PROVINCES.

**Leave.**—Captain W. McNeile, Deputy Commissioner of Ludiana, has obtained one month's privilege leave, with effect from the 1st June current, under Section XII. of the Civil Service Absentee Rules.

Mr. H. Scott, Assistant Engineer, 2nd Division, Public Works Department, No. 1120, dated 13th June 1860, has obtained one month's privilege leave, from 15th June, or such subsequent date as he may avail himself of the same, under Section VII. of the Uncovenanted Service Leave Rules.

Mr. H. Hankey, Assistant Commissioner, reported his departure for England by the Steamer *Candia*, which was left by the Pilot at Sea on the 5th June 1860.

The leave of absence for three months, on private affairs, granted to Syud Hadeo Hossein, Extra Assistant Commissioner, published in the *Punjab Gazette* of 10th and 22nd December 1859, is cancelled from 5th February 1860, on which date he reached Lahore, and was detained on duty until he returned to his post at Goojrat.

**Transfers.**—Mr. H. Tapsell, Collector of Customs, is transferred from the Hansie to the Sirsa Division. Mr. W. Johnson, Collector of Customs, is transferred from the Sirsa to the Hansie Division.

Sub-Assistant Surgeon Bhubun Mohun Mitter (transferred from Bengal) is appointed to the charge of the Umballa Dispensary.

Sub-Assistant Surgeon Neel Madhub Sein is appointed to Medical charge of the Civil Station at Thanosur, and will proceed to join his new appointment, on being relieved by Bhubun Mohun Mitter, at Umballa.

**Promotions.**—The Hon'ble the Lieutenant-Governor has been pleased to make the following promotions:—

Captain H. W. H. Coxe, Deputy Commissioner of the Second Class, to be Deputy Commissioner of the First Class.

Captain W. R. Elliott, Deputy Commissioner of the Third Class, to be Deputy Commissioner of the Second Class.

Mr. J. W. McNabb, Assistant Commissioner, First Class, to be Deputy Commissioner of the Third Class.

Captain C. H. Hall, Assistant Commissioner, Second Class, to be Assistant Commissioner of the First Class.

Lieutenant J. D. Ferris, Assistant Commissioner, Third Class, to be Assistant Commissioner of the Second Class.

**Notification.**—With reference to paragraphs 1 and 6 of Circular Memorandum No. 1098, of the 21st April last, published in the *Punjab Gazette* of the same date, regarding payment of compensation for land taken up for public purposes, it is hereby

notified that it is not intended to interfere with the rules heretofore in force in the Canal Department, by which, compensation for Crops, &c., standing on the land, is determined and paid up by the Canal Officers themselves, without the medium of the District Civil Authorities.

**Appointment.**—Assistant Surgeon James Fair-weather, attached to the 4th General Department, No. 1500, dated 11th June 1860. Punjab Cavalry, is confirmed in the charge of the Civil Station, Jail, and Government Dispensary duties at Dehra Ghazee Khan.

**Lieutenant J. Chalmers**, Assistant Commissioner, Dera Ismael Khan, has obtained two weeks' leave, from the date he may avail himself of the same, to enable him to appear before the Standing Medical Committee at Rawul Pindie.

**The Reverend H. F. Corben**, Chaplain of Dera Ismael Khan, has obtained two months' leave on Medical Certificate.

**Lieutenant-Colonel G. W. Hamilton**, Commissioner and Superintendent of the Mooltan Division, has obtained privilege leave for three months, under the rules applicable to Military Officers in Civil employ, from the 20th of July next, or such date as he may avail himself of the same.

**Sergeant S. S. Marriott**, Overseer, attached to the 3rd Division, has obtained leave of absence for three months, from such date as he may avail himself of the same.

**Extra-Assistant Commissioner Abdool Huq**, of the Lein District, has obtained leave of absence, on Medical Certificate, from such date as he may avail himself of the same, under Section V. of the Uncovenanted Service Leave rules.

**General Department.** **Appointments.**—Alla Mahomed Khan, Tehseldar of Jhang, is appointed to officiate as Extra-Assistant Commissioner, in the room of Abdool Huq, proceeding on leave.

**Postings.**—Captain R. T. Reid, Deputy Commissioner, Punjab, returned from Furlough, is posted to the charge of the Ferozepoor District.

**General Department.** **Lieutenant H. M. Lane**, Assistant Commissioner, returned from Furlough, is posted to the Mooltan District.

**B. H. DAVIES,**  
Secy. to Govt., Punjab.

LAHORE, 11TH JUNE 1860.

**No. 212.**—The under-mentioned transfers to the 11th Punjab Infantry at Peshawur are directed:—

From Hoshyarpore Levy, 52 Seikhs and 6 Punjabi Hindoo Sepoys.

From the 2nd Jezailchees, now *en route* to Peshawur, 11 Pathan Sepoys.

The transfers are to be directed to proceed and join without delay.

LAHORE, 13TH JUNE 1860.

**No. 213.**—The Kohat Station Order, dated 28th May 1860, by Lieutenant-Colonel A. Wilds, C. B., Commanding, directing Surgeon Webb, 11th Punjab Infantry, to re-assume Medical charge of the Civil Station, and Lieutenant and Adjutant Pitcher, 11th Punjab Infantry, to resume the duties of Station Staff Officer, is confirmed.

#### CORPS OF GUMES.

**No. 241.**—Resaldar Ruttun Sing is permitted, at his own request, to resign the Service.

LAHORE, 16TH JUNE 1860.

**No. 245.**—With the sanction of the Supreme Government, the under-mentioned men of the 2nd Punjab Infantry, declared to be disqualified for the performance of further Military Service, from the effects of wounds received in action, are transferred to the Pension Establishment, from the 1st June 1860, and are granted the wound pensions specified opposite their respective names:—

Naick Boota Singh,	Rs. 4 14 0 per mensem.
Sepoy Budee Khan,	„ 3 4 0 „

**No. 246.**—With the sanction of the Supreme Government, Koto Duffadar Moostkin-Khan, 8rd Punjab Cavalry, who has been declared unfit, by the Annual Invaliding Committee, is transferred to the Invalid Pension Establishment, with effect from the 1st May last, on a stipend of 12 Rupees per mensem, in consideration of his service of 45 years with unblemished character.

**G. HUTCHINSON, Major,**  
Offy. Secy. to the Govt. of Punjab,  
Military Department.

[ 1392 ]

Notification.

FORT ST. GEORGE, 20th MARCH 1860.

THE Government of Madras are prepared to receive offers, through the Superintendent of Marine, for the establishment of a Line of Steamers of not less than 600 Tons gross and 150 Horse-power, or thereabout, between Madras, the Northern Ports, and Rangoon, on the following conditions :—

1st.—That a Steamer be despatched to Rangoon two days after the arrival of the first or second Suez Steamer of the month, as may hereafter be decided, touching at Masulipatam, Cocanada, and Vizagapatam, and that she return to Madras by the same route.

2nd.—That she carry all Mails free of expense to Government.

3rd.—That she shall afford the regulated space below decks for at least 100 Natives, accommodation (Cabin) for 5 Officers and 3 Warrant Officers, and stowage in the hold for 30 tons of Stores.

4th.—That the freight and passage money shall be according to the following scale :—

Between	Cabin Passage.	Intermediate Passage.	Children. Cabin Passage.		Deck Passage.		Freight per ton of 50 cubic feet.	Treasure.
			Above 7 and under 16 years.	Under 7.	Europeans.	Natives.		
					Children.	Half fare.		
Madras and Masulipatam ...	60	21	30 0	15 0	16 0 0	12 0 0	18	½ per cent.
Do do Coringa ...	70	26	35 0	17 8	17 5 4	12 10 8	21	Do.
Do do Vizagapatam ...	80	32	40 0	20 0	18 10 8	14 0 0	24	Do.
Do do Rangoon ...	150	60	75 0	37 8	26 10 8	20 0 0	45	Do.
Masulipatam and Coringa	80	12	15 0	7 8	8 0 0	6 0 0	15	Do.
Do do Vizagapatam	40	16	20 0	10 0	9 5 4	6 10 8	18	Do.
Do do Rangoon ...	135	54	67 8	34 0	24 0 0	18 0 0	40	Do.
Coringa and Vizagapatam ...	80	12	15 0	7 8	8 0 0	6 0 0	15	Do.
Do do Rangoon ...	120	48	60 0	30 0	21 5 4	16 0 0	35	Do.
Vizagapatam and Rangoon ...	105	42	52 8	26 0	18 10 8	14 0 0	30	Do.

5th.—That each Cabin Passenger be permitted to carry 8 Cwts. baggage, and each Deck Passenger 40 lbs., exclusive of their Arms and Knapsacks; and that extra space be allowed for the men's provisions, which will be supplied by the Commissariat.

6th.—That the Commander be held responsible for the custody and issue of the provisions in the mode adopted on board Government Transports or other Vessels carrying Troops; and

7th.—That in the event of the Steamer failing to keep to her time of departure from Madras the subsidy and guarantee shall not be claimable, and that in all cases the subsidy shall not be payable until the Vessel has accomplished her voyage out and home.

2. The Government will guarantee freight and passage money to the extent of (7,500) seven thousand and five hundred Rupees on each full trip from Madras and back.

3. Cabin Passengers are to be provided with a liberal table, including liquors.

4. Intermediate passage is intended for Warrant Officers who are entitled to a plain, substantial mess, without liquor.

5. Deck Passengers will be fed by the Government, but the Commander will be required to take charge of issue and cook their food.

6. Parties tendering should state full particulars of the Vessel or Vessels they would propose to employ, more especially as to age, tonnage, horse-power and 'tween-deck accommodation for Troops, and the subsidy required should be stated for the voyage from Madras and back.

7. No penalties will be stipulated for in the event of failure.

8. Tenders should be addressed to the Superintendent of Marine, Madras, and despatched so as to arrive not later than the 31st July next.

By Order,

T. FRANCIS, Chief Secretary.

**Opium Notification.**

NOTICE is hereby given, that the Seventh Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 9th July 1860, at 11 A. M., and will comprise 1,780 Chests, *vis.*—

Behar Opium ... ..	1,270
Benares ditto ... ..	510

Total Chests ... 1,780

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government and Exchange Gazette*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 14th and 24th July 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 14th July 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Tuesday, the 24th July 1860.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the dates specified below.

5. The Board however reserve to themselves the right of altering these dates, should circumstances render it expedient to do so:—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 6th Aug. 1860	1270	510	1780
Ditto Wednesday, 5th Sept. "	1270	510	1780
Ditto Wednesday, 3rd Oct. "	1270	510	1780
Ditto Monday, 5th Nov. "	1270	510	1780
Ditto Wednesday, 8th Dec. "	1270	510	1780
	6350	2550	8900

By Order of the Board of Revenue,

E. T. TREVOR,  
*Secretary.*

Fort William, }  
The 5th June 1860.

**Notification No. 5.**

MR. JOHN MACLEOD, Uncovenanted Deputy Collector, received charge of the Sarun Treasury on the 18th instant.

W. WATERFIELD,

*Offg. Accountant to the Govt. of Bengal.*

Fort William;  
Office of Acct. to the Govt. of Bengal,  
The 25th June 1860. }

STATEMENT showing the total amount outstanding of Government Promissory Notes enforced for payment of interest in London up to the 31st May 1860, according to the Registers received in this Office.

LOANS.	AMOUNTS.
	Rs.
Four per Cent. Loan of 1854-55	15,000
" " " 1855-56	3,200
" " " 1856-57	8,40,000
" " " 1857-58	12,10,000
" " " 1858-59	62,14,000
" " " 1859-60	20,95,000
Four and a half per Cent. Loan of 1850-51	1,000
Three and a half per Cent. Loan of 1853-54	1,500
Five per Cent. Public Works 1854-55	18,46,000
Five per Cent. Loan of 1855-57	3,72,97,100
Five and a half per Cent. Loan of 1859-60	2,40,37,000
Grand Total ... ..	Rs. 7,34,69,700

E. DRUMMOND,

*Accountant General to the Govt. of India.*

LOAN OFFICE,  
The 26th June 1860. }

**Notice.**

THE General Treasury will be closed on Friday, the 29th June 1860, on account of the Hindoo Holiday *Colta Rath*.

J. I. HARVEY,  
*Sub-Treasurer.*

GENERAL TREASURY, }  
The 2nd June 1860.

**Notice.**

SEALED TENDERS will be received by the undersigned on Monday, the 16th of July next, up to 4 o'clock P. M., for the supply of the following Timbers at the Kidderpore Dock Yard:—

874 Rough Saul Piles, 10 inches diameter, each 29 feet long.	
22 " " " 10 " " " 23 " "	
37 Saul-wood (Sawn up) 15 x 4 inches, " 10 " "	
22 " " " 12 x 6 " " 4 " "	
74 " " Wedges 12 x 3 " " 1 foot "	
320 Rang. feet Saul-wood Sawn up 10 x 9 inches.	

The Timbers are to be well seasoned, without sap, shake, crack, and flaw, and should be delivered between the months of November and December next.

Tenders to specify the rate per Cubic foot, inclusive of all charges of delivery at the Dock Yard.

Parties whose Tender will be accepted will be required to deposit 4,000 Rupees in Government Promissory Notes, and to enter into a Bond for the due fulfilment of the Contract.

G. PRICE, Captain,  
*Civil Architect.*

# Notice

Is hereby given, to Inland Steam Navigation Companies, Owners or Managers of Steamers, Government Property or otherwise, that from this date Tolls will be levied on all Steamers and Flats in tow of the same, which navigate any of the Nuddea Rivers.

For the Bhaugirutty the Toll Office is at Jungypore.

For the Jellinghee the Toll Office is at Kishnaghur.

For the Matabangah the Toll Office is at Kissengunge.

If application be made to the undersigned, or to any of the Toll Collectors at the above Toll Offices, information will be at once given as to Rates of Toll, and mode of levying same, &c.

Copy of Section VII. of Act VIII. of 1824 is herewith appended :—

VII. "If any person shall attempt to pass free of Toll any Boat, Raft, Timber, Bamboo float or the like, after having been boarded by the Collector's Toll or Chowkey Boat, such Boat, Timber, Raft, Bamboo float and the like shall be liable to detention, until a penalty of ten times the amount of the Toll leviable shall have been paid, or shall have been levied by the summary process provided for in the preceding Clause."

T. N. ARMSTRONG, C. E.,

Superintendent, Nuddea Rivers.

KISHNAGHUR, }  
The 10th May 1860.

Sheriff's Office, the 16th June 1860.

Notice is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Friday, the Thirtieth day of July next, at 12 o'Clock at noon.

The Court will open on the first day of the Sessions at 12 o'Clock at noon, and upon each succeeding day precisely at 11 o'Clock in the forenoon, of which all persons are required to take notice.

Geo. Brown,  
Sheriff.

নদিক আকিন ১০ জুন ১৮৬০ নাম ।

নদাচার বেওয়া বাইতেহে যে আপানি  
১০ জুলাই বঙ্গ ১৮৬০ নাম শুক্রবার দুই-  
প্রহরে বঙ্গ কলিকাতার কোর্ট উইলি-

এমের এবং তাহার অন্তর্গতি যে সকল  
হাস তরমিহ বঙ্গ দেশের কোর্ট উইলি  
এমের প্রুপ্রেম কোর্ট আপান আহানত যবে  
ওয়েন্টরমিনর এবং একমাইরেলটি অর্থাৎ  
মহা সমুদ্র সম্পর্কীয় মোকদ্দমা দিঙ্গাপতি  
জমা এক সেশিয়ান অর্থাৎ মিছিল করি-  
বেন ।

এই সেশিয়ান জতকাল পর্যন্ত বলিবক  
তাহার প্রথম দিবস দুই প্রহরে সমস্ত তা-  
হার পর প্রতি দিবস এগারো ঘণ্টার সময়  
বলিবক এ বিবর সকলে অরন রাখুন ।

Geo. Brown,  
Sheriff.

## Nuddea Rivers.

BI-WEEKLY Water Report, showing the least Depth of Water in the Bhaugiruttee River, from 18th to 21st June 1860.

NAMES OF PLACES, &c.	Least Depth of Water.	Remarks.
Above its Entrance in Gauges ...	Ft. In. 9 0	A Daily Report of the least depth on the Entrance Bar and down to the Gerrish Head appears in the Newspapers. When the least depth for so much of the channel is suitable for Steamers, the whole River will be navigable for them.
On the Entrance Bar ...	5 8	
From thence to Jungypore, 13½ Miles ...	4 5	
From Jungypore to Berhampore, 46 Miles...	8 9	Steamers must from Nuddea go up the Joybally Khal to Conisly, as the Old River and Belpoukrah is silting up.
From Berhampore to Cutwa, 50 Miles ...	8 7	
And from Cutwa to Nuddea, 46 Miles ...	4 10	

Height of water on Gauge at Berhampore on the 21st June 1860, minus 1 foot 10 inches:

T. N. ARMSTRONG, C. E.,  
Superint. Nuddea Rivers.

The 28rd June 1860.

NOTICE.

In continuation of the Notice of this Office, advertised on the 8th instant, it is hereby Notified that the following Lots of land will be sold by Auction at the upset prices quoted in the annexed Statement, on the 2nd July 1860, at the Government Kutcherry at Dhurmala. The out-turn is not so large as was estimated.

The Government does not guarantee the accuracy of the measurements. They have been as correctly made as the character of the land and the machinery at disposal would admit of, and it is believed that each Lot contains pretty nearly the quantity of land shewn opposite it. Still Government does not vouch for the correctness of the measurements.

The following are the conditions of Sale:—

- 1st. Half the price to be paid within two days, and the remainder within one month.
- 2nd. Purchasers are to make a ditch or hedge round their Lots, in order to prevent the encroachment of cattle. If they fail to do so they will not be entitled to damages for cattle trespassing.
- 3rd. The boundary pillars of the Lots are to be maintained in repair by the purchaser.
- 4th. No revenue will be demanded by Government on the land sold, during the currency of the present Settlement, which has yet nineteen years to run; and the assessment to be fixed on the expiry of the current settlement will not exceed one rupee per acre.
- 5th. All standing timber will be sold with the Lot, and will be at the absolute disposal of the purchaser. The Local Forest Conservancy Rules will not be enforced as regards the land sold.
- 6th. The right of Government to all Mineral- and to the control of Streams is reserved.

STATEMENT of Government Waste Lands in the Kangra District, believed to be fit for Tea Culture, to be sold by Public Auction on the 2nd of July next at the Government Kutcherry.

Name of Village.	Number of Lot.	Area of Lot	Aspect of Lot.	Detail of Timber on Lot.	Proximity of Water	Upset price of Lot.	REMARKS.
		A. R. P.				Rs. A. P.	
Giroh ..	1	249 2 20	Westerly	No larger Timber.	Two or three Hill Stations in the immediate neighbourhood.	312 0 0	A stony ridge, but the greater portion of the land well fit for Tea cultivation.
Kuniarah ..	2	223 3 20	Southern	Has no Timber.	Has four Springs of Water on the Estate, with a tank in the neighbourhood.	279 0 0	Soil rich, the land easily brought under cultivation.
Kuddee ..	3	284 2 5	South and East	Has about 3,000 Fir Trees, also small Oak and Rhododendron Trees.	Has three Springs of Water and two Nullahs.	356 0 0	Soil good, but in parts very stony land somewhat difficult to clear. Included in this plot are about 12 acres of cultivated land.
Ditto ..	4	296 3 10	North and South	Has about 4,000 Fir Trees, also small Oak and Rhododendron Trees.	Has one Spring and a Nullah in the immediate neighbourhood.	371 0 0	Remarks as above. About 12 acres of cultivated land included in this plot.
Ditto ..	5	163 2 25	North	Has about 1,500 Fir Trees.	Has one Spring and a Nullah in the vicinity.	211 0 0	Remarks as above. About six acres of cultivated land included in this plot.

Name of Village.	Number of Lot.	Area of Lot.	Aspect of Lot.	Detail of Timber on Lot.	Proximity of Water.	Upset price of Lot.	REMARKS.
		A. R. P.				RS. A P.	
Raipore ...	6	152 2 25	South and West.	Has about 1,500 Fir Trees.	Three Nullahs in the immediate neighbourhood.	191 0 0	A light sandy soil, easily brought under cultivation.
Thundhol ...	7	63 0 0	South and West.	Has no Timber.	Nullah in the immediate neighbourhood.	79 0 0	Very rich soil, can be brought under cultivation at a very trifling cost.
Bluttoo ...	8	114 0 30	Westerly.	About 500 Fir Trees.	Three Springs of water and Nullah in the neighbourhood.	113 0 0	A light sandy soil, stony in some parts.
Sunsal ...	9	194 2 0	Easterly.	About 400 Fir Trees.	Has one Spring of water and one Nullah in the neighbourhood.	243 0 0	A light sandy soil, very stony in some parts.
Dawal	10	146 2 10	Westerly.	About 500 Fir Trees.	It is three Springs.	153 0 0	Ditto ditto.
Lenoda	11	60 0 0	South and East.	About 50 Fir Trees.	Has three Springs.	75 0 0	Rich soil, can be quickly brought under cultivation.
Ditto	12	190 0 0	South and West.	About 300 Fir Trees.	Has four Springs and three Nullahs in the neighbourhood.	235 0 0	A light sandy soil, stony in some parts.
Ditto	13	260 0 0	South and East.	About 400 Fir Trees.	Has three Springs and one Nullah.	250 0 0	Ditto ditto.
Ditto	14	250 0 0	Easterly.	No Timber.	Three Springs of water.	313 0 0	Very stony indeed, can only be cultivated in patches, but the soil very rich, and, when brought under cultivation, will be highly productive.
Ditto	15	250 0 0	Easterly.	No Timber.	Three Springs of water and a Nullah in the neighbourhood.	313 0 0	Ditto ditto.

DAWALL, KANGRA DISTRICT, }  
 EDWARD PASKE,  
*Asst. Commr., on Special Duty, Kangra District.*  
 The 29th May 1880.

[ 1397 ]

## ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindaree right of Government to the several Khass Mehal situated in the District of Hooghly, and mentioned in the Statement hereto annexed, will be put up to Sale, under orders of Government, contained in their Under-Secretary's letter addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2723, in the Hooghly Collectorate, on the 6th July 1860, corresponding with the Bengallee date 21th Assar 1267. The purchaser of such Mehal will be subject to the conditions laid down below —

1st.—Estates to be sold with the Sudder Jumma given below to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jumma-bundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid down at once.

4th.—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per cent upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the sale, reckoning the day of sale as one.

5th.—The right of Government to all Minerals to be reserved.

(Signed) C. S. BELL,

HOOGHLY COLLECTORATE, }  
The 5th May 1860.

Collector.

Number.	Townee Number.	Names of Mahals and Pergunnahs	Area.	Sudder Jumma.	Upset Price.	REMARKS.
			B. C Ch. G			
1	1706	Bhagobuttypoor comprised in Bamundanga, Pergunnah Jehanabad	0 9 12 0	0 5 0	0 5 0	
2	1851	Woodoypong, Pergunnah Barah	0 5 2 15	0 5 10	0 8 3	
3	1858	Koloditha, Pergunnah Mundlehat	1 5 3 0	0 9 0	0 12 7½	
4	1853	Tappoor comprised in Saroda, Pergunnah Mundleghat	1 5 12 0	0 11 0	1 4 7½	
5	1918	Khalua comprised in Chackjoundan, Pergunnah Barah	1 4 15 0	0 12 2	1 2 3	
6	1999	Horibatty, Pergunnah Pawan	1 1 8 0	1 9 9	1 9 0	
7	2000	Ditto ditto	1 0 13 0	1 8 8	1 8 ½	
8	2001	Ditto ditto	0 12 11 0	0 15 0	0 15 0	
9	2002	Ditto ditto	1 0 13 0	1 8 8	1 8 8	
10	2003	Ditto ditto	0 1 0 0	0 9 6	0 9 0	
11	2009	Ditto ditto	0 7 1 0	0 2 0	0 2 0	
12	2010	Ditto ditto	0 3 8 0	0 1 3	0 1 3	
13	2011	Ditto ditto	0 5 12 0	0 6 10	0 6 10	
14	2015	Majpore comprised in Soondroos, Pergunnah Bhoorsat	1 13 30 0	0 11 9	1 0 9	
15	2016	Ditto ditto	4 10 3 0	1 9 3	2 4 1	
16	2017	Tokipore comprised in Soondroos, Pergunnah Baki gory	2 4 4 0	2 8 3	3 9 6	
17	2018	Majpore comprised in Soondroos, Pergunnah Bhoorsat	2 5 11 0	1 7 3	2 1 0	
18	2019	Ditto ditto	1 4 2 0	0 8 11	0 15 0	
19	2020	Ditto ditto	1 7 2 0	0 12 0	1 0 2½	
20	2021	Ditto ditto	1 18 11 0	0 8 8	0 12 0	
		Cultivated.				
		159 6 4 5				
21	2077	Horibatty, Pergunnah Pawan	Waste 7 18 8 10	222 1 11	261 5 0	
		1617 4 13 15				
22	2081	Poty Nilkunt, Pergunnah Roypore	9 12 8 0	7 1 9	8 0 0	
23	2086	Satgram Fort, Pergunnah Aruah	31 0 14 0	31 0 9	31 0 9	
24	2088	Koolkhi, Pergunnah Habily	16 8 8 0	32 4 5	32 4 5	
25	2089	Chandoor, Pergunnah Somorschi	16 1 12 0	33 10 0	33 10 0	
26	2090	Batoopore, Pergunnah Jehanabad	15 5 4 0	29 4 10	29 4 10	

Number.	Towjee Number.	Names of Mohals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
			B. C. Ch. G.			
27	2350	Dhibagnan, Pergunnah Bairah	67 9 0	72 8 1	90 10 7	
28	2150	Boradoyal Moharajpore, Pergunnah Burdah	2 4 0 0	1 11 8	2 11 2½	
29	2151	Chack Ooroonda, Pergunnah Bhoorsit	41 7 0 0	8 0 0	11 8	
30	2561	Banye comprised in Goozrat, Pergunnah Mundleghat	1 0 11 0	0 11 0	1 4 10½	
31	2562	Banye comprised in Goozrat, Pergunnah Mundleghat	1 18 4 0	2 0 0	2 13 10½	
32	2571	Bamungram, Pergunnah Mundleghat	0 17 0 0	0 11 0	0 13 7½	
33	2601	Gholedigrooye, Pergunnah Bhoorsit	3 6 0 0	2 1 0	2 15 1½	
34	2605	Majipore comprised in Digrooye, Pergunnah Bhoorsit	2 1 7 0 Waste 0 1 8 0 3 10 0 0 61 16 7 0	1 8 0	1 11 1½	
35	2658	Ronjopore, Pergunnah Bhoorsit	31 16 1 0 Waste 06 12 8 0	33 6 10	37 11 0	
36	2720	Woodopore, Pergunnah Banah	1 15 10 0	0 12 0	1 1 10	
37	2847	Sola, Pergunnah Chunderkona	3 0 0 0	1 0 10	1 8 0	
38	2861	Kantapookhoomah, Pergunnah Bora	66 7 4 10	113 15 1	159 15 3	
39	3180	Lands of abolished Lawpallah road, Pergunnah Mundleghat	19 2 8 0	0 11 0	0 11 0	
40	3182	Sooranarampoota, Pergunnah Chatoorah	37 13 6 0	68 9 2	85 11 6	
41	1207	Tijpore, Pergunnah Jhansabad	0 8 0 0	0 4 0	0 5 0	
42	3015	Dwarpara, &c., Pergunnah Umbeera	1 13 2 0	1 1 8	1 5 0	
43	1331	Talupura, &c., Pergunnah ditto	2 10 6 0	2 1 11	2 10 3	
44	3867	Dwarpara, Pergunnah Roypour	15 8 6 0	6 4 3	7 13 3	

N. B.—The last five Mohals are borne on the Bardwan Towjee.

#### Advertisement.

THE Lakadong Coal Mines, situated in the Jynteah Hills, being available for lease on the part of Government, on reasonable terms, to any Mercantile or other persons of respectability, Tenders will be received from any parties or their Agents who may be desirous of working them, and the terms of the Lease and all particulars supplied on application to the Office of the Principal Assistant Commissioner at Cherra Poonjee.

E. A. BOWLATT,

Prinl. Asst. Commissioner.

PRINL. ASST. COMM'R.'S OFFICE; }  
Cherra Poonjee,  
The 10th May 1860.

#### Notice.

REQUIREN a Treasurer for the Collectorate of Zillah Nowgong, Assam. Salary 65 Rupees per mensem. Security will be required to the extent of 10,000 Rupees in cash, or Landed Property valued at 5 Rupees per Poorah. Application, with Certificates of character and qualifications, to be submitted to the Collector of Nowgong, Assam.

H. SCORCE,  
Collector.

ASSAM COLLECTORSHIP; }  
Zillah Nowgong,  
The 7th April 1860.

#### Bonded Warehouse.

NOTICE is hereby given to the Holder of Warrant No. 8893, dated 28th June 1856, for sixty Cases marked S. G. & Co., each said to contain three dozens of Champagne imported by the Ship *Manstone* and bonded by Messrs. Boylo and Co., that if the rent due upon the remaining fifty-five Cases is not paid within one month from this date, the Association will proceed under the 20th Clause of its Bye-laws to sell the same, or so much thereof as may be necessary to pay the arrears of rent and all costs and charges in respect thereof.

H. W. I. WOOD,  
Secretary.

CALCUTTA, }  
The 11th June 1860.

#### Notice.

TENDERS are invited to be put in on or before the 1st July, for the export of the Balasore Salt of 1859-60, amounting in all to Maunds 5,21,000, more or less, divided into three separate lots.

Terms and Conditions of Contract will be made known on application to the undersigned.

A. EMMOTT RUSSELL,  
Salt Agent.

BALASORE SALT OFFICE, }  
The 26th May 1860.

**Notice.**

By virtue of a Decree of Her Majesty's Supreme Court on the Equity Side thereof, made on the 15th day of May last, in a certain cause wherein Ranee Unnodamoney, Soondernarain Roy, and Anund Indernarain Roy are Complainants, and Manick Chunder Singhee and Rajah Goluck Indernarain Roy are Defendants, it was (*inter alia*) declared that a certain Trust Deed in the pleadings in the said cause mentioned was a good and valid Deed against all persons other than those who were Creditors prior to the 31st day of October last, being the date on which the said Cause was instituted.

As by far the greater portion of the real property that formerly belonged to the above-mentioned Rajah Goluck Indernarain Roy is included in the said Trust Deed and is vested in the above-named Soondernarain Roy and Anund Indernarain Roy, the present Trustees who are in possession thereof, this Notice is given, so that parties advancing money or giving credit to the said Rajah Goluck Indernarain Roy may not do so in ignorance of the above facts. Dated this 15th day of June, one thousand eight hundred and sixty.

JUDGE, JUDGE & WATKINS,  
*Attorneys for Ranee Unnodamoney and others.*

TO BE PEREMPTORILY SOLD, pursuant to a decree of the Supreme Court of Judicature at Fort William in Bengal, made in a certain cause, wherein Louisa Jones is Plaintiff, and Mary Ann Gonzalves and Robert Jones are Defendants, bearing date the fourth day of March, one thousand eight hundred and fifty-eight, with the approbation of Walter Morgan, Esquire, the Master of the said Court, at his Office in the Court House, on Tuesday, the 31st day of July next, at the hour of 12 o'clock, in the noon, the following property belonging to the Estate of Mark Jones, deceased, (that is to say):—

*Lot No. 1.*—All that flat-roofed house called or known by the name of Mark Ville, with an area of land containing fifty yards and nine feet, situate, lying, and being in Simlah, in the North-Western Provinces of India.

*Lot No. 2.*—All that other flat-roofed house called or known by the name of Sylvan Hall, with an area of land containing seventy-five yards, situated at the same place.

*Lot No. 3.*—All that other flat-roofed house called or known by the name of Anna Lodge, with an area of land containing fifty yards, situated at the same place.

*Lot No. 4.*—All that other shingle roofed house called or known by the name of Primrose Cottage, with an area of land containing fifty yards, situated at the same place.

Particulars may be had at the Master's Office, Supreme Court, or of Mr. George Osmond Beeby, No. 1, Esplanade Row, Calcutta.

W. MORGAN,  
*Master.*

G. O. BERRY,  
*Plaintiff's Solicitor.*

*In forma Pauperis.*

CALCUTTA;  
SUPREME COURT, MASTER'S OFFICE,  
The 16th June 1860.

PURSUANT to a Decretal Order of the Supreme Court of Judicature, at Fort William in Bengal made in a certain cause wherein Gopeenauth Paul is Complainant, and Brojomoney Dossee, Charles Swinton Hogg, and Chundee Churn Neoghy are Defendants, on and bearing date the eighteenth day of April, one thousand eight hundred and sixty, the Creditors of Ramdhone Paul, late of Shambazar in the Town of Calcutta, a Shop keeper in China Bazar, in Calcutta, deceased, are forthwith required to come in and prove their respective debts before Walter Morgan, Esq., the Master of the said Court, at his Office in the Court House, or in default thereof they will be excluded from the benefit of the said Decretal Order.

W. MORGAN,  
*Master.*

OLUML AND BARROW,  
*Complainant's Solicitors.*

CALCUTTA;  
SUPREME COURT, MASTER'S OFFICE,  
The 22nd June 1860.

PURSUANT to an Order of the Supreme Court of Judicature at Fort William in Bengal, made in the matter of the Estate of Sreenmatty Bemolah Dossee, late of the Town of Calcutta, deceased, wherein Dyalchand Buddon is the Plaintiff and Muddosoodun Buddon and Okhoychurn Sein are the Defendants, on and bearing date the 21st day of June 1859, the Creditors of the said Sreenmatty Bemolah Dossee, who died on or about the 2nd day of January 1857, are forthwith required to come in and prove their respective debts before Walter Morgan, Esquire, the Master of the said Court, at his Office in the Court House, or in default thereof they will be excluded from the benefit of the said Order.

W. MORGAN,  
*Master.*

C. W. HATCH,  
*Plaintiff's Attorney.*

CALCUTTA;  
SUPREME COURT, MASTER'S OFFICE,  
The 15th June 1860.

PURSUANT to a Decretal Order of the Supreme Court of Judicature at Fort William in Bengal, made in a certain cause wherein Nundololl Sett and another are Complainants, and Freonauth Sett and others are Defendants, on and bearing date the 27th day of February 1860, the Creditors of Panchannu Bysack, late of Gurrabhata, in the Town of Calcutta, deceased, are forthwith required to come in and prove their respective debts before Walter Morgan, Esquire, the Master of the said Court, at his Office in the Court House, or in default thereof they will be excluded from the benefit of the said Decretal Order.

W. MORGAN,  
*Master.*

GILLANDERS AND WHEATIN,  
*Plaintiffs' Attorneys.*

CALCUTTA;  
SUPREME COURT, MASTER'S OFFICE,  
The 16th June 1860.

*In the District Court of Rangoon.*

In the matter of May Flower Crisp and Charles Malcolm Crisp, late of Soalay, Pagodah Street, Rangoon, carrying on business as Merchants under the style and title of Crisp and Co., Insolvents. Notice, that the petition of the said Insolvents seeking the benefit of chapter XXII. of the Civil Code of Pegu, providing for the relief of Insolvent debtors, was filed in this Court on the 8th June 1860, and that it has been this day ordered that the matters of the petition of the said Insolvents be heard on Saturday, the 4th August 1860, and that the said Insolvents do then attend to be examined by the said Court.

“ Any Creditor of the said Insolvent, desirous of opposing such application, must appear before the said Court on the day aforesaid.”

By Order of the Court,

C. G. ARNAKIEL,  
Clerk of the Court.

RANGOON,  
5th June 1860. }

*Court for the relief of Insolvent Debtors at Calcutta.*

In the matter of Thomas Willis, of No. 20, Zig-Zag or King Cooper's Lane, an Assistant in the Customs Wharf Department, an Insolvent. Notice, that the petition of the said Insolvent seeking the benefit of the Act XI. Vic. cap. XXI. was filed in the Office of the Chief Clerk on the 25th day of June instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person.

In the matter of Thomas Willis, of No. 20, Zig-Zag or King Cooper's Lane, an Assistant in the Customs Wharf Department, an Insolvent. On Monday, the 25th day of June instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 7th day of August next, and that the said Insolvent do then attend to be examined by the said Court.

Insolvent in person.

In the matter of Thomas Willis, of No. 20, Zig-Zag or King Cooper's Lane, an Assistant in the Customs Wharf Department, an Insolvent. Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court, on Tuesday, the 3rd day of July next, at the hour of 10 o'clock in the forenoon.

“ Any Creditor of the said Insolvent, desirous of opposing such application, must appear before the said Court at the time and place aforesaid.”

Insolvent in person.

In the matter of Bisnauth Dutt, of Mulungah, Bow Bazar, in Calcutta, lately carrying on business as a Shopkeeper and Trader, an Insolvent. Notice, that the petition of the said Insolvent seeking the benefit of the Act XI. Vic. cap. XXI. was filed in the Office of the Chief Clerk on the 6th day of June instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Piddington, Attorney.

In the matter of Bisnauth Dutt, of Mulungah, Bow Bazar, in Calcutta, lately carrying on business as a Shopkeeper and Trader, an Insolvent. On Wednesday, the 6th day of June instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday the 4th day of August next, and that the said Insolvent do then attend to be examined by the said Court.

Piddington, Attorney.

In the matter of Aga Mahomed Ally, at present of Chitpore Road, in Calcutta, Trader, an Insolvent. Notice, that the petition of the said Insolvent seeking the benefit of the Act XI. Vic. cap. XXI. was filed in the Office of the Chief Clerk on the 23rd day of June instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Leslie, Attorney.

In the matter of Aga Mahomed Ally, at present of Chitpore Road, in Calcutta, Trader, an Insolvent. On Saturday, the 23rd day of June instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday the 7th day of August next, and that the said Insolvent do then attend to be examined by the said Court.

Leslie, Attorney.

In the matter of Bullodeb Kuppooorah, of Burra Bazar, in Calcutta, late a Merchant and Trader, and now in the employ of Moha Rajah of Burdwan, an Insolvent. Notice, that the petition of the said Insolvent seeking the benefit of the Act XI. Vic. cap. XXI. was filed in the Office of the Chief Clerk on the 23rd day of June instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Swinhoe and Beeby, Attorneys.

In the matter of Edwin DeCruz, an Insolvent. On Saturday, the 16th day of June instant, it was ordered that the petition of the said Insolvent seeking the benefit of the Act XI. Vic. cap. XXI. be dismissed.

Robertson and Heckle, Attorneys.

In the matter of Frederick Alexander Cor-  
nelius Schonerstedt, an Insolvent.  
On Saturday, the 9th day of June instant, by an order of this Court, the said Insolvent was adjudged entitled to his personal discharge under the Act XI. Vic. cap. XXI. as to all persons named in his Schedule as Creditors or claiming to be Creditors respectively.

Downing, Attorney.

In the matter of Hoor-  
mujee Paulunjee, an Insolvent.  
On Saturday, the 9th day of June instant, it was ordered that Saturday the 1st day of September next be appointed for the further hearing of this matter, and that, unless cause be shown to the contrary on that day, the said Insolvent be discharged personally, as well as to his after acquired property, from all liability for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

Shivcore, Attorney.

In the matter of William  
Lemondine Ewin, an Insolvent.  
On Saturday, the 9th day of June instant, it was ordered that the first Saturday in the month of June 1861 be appointed for the further hearing of this matter, and that, unless cause be shown to the contrary on that day, the said Insolvent shall be discharged personally, as well as to his after acquired property, from all liability for debts, claims, and demands of all the Creditors following, whose names are inserted in the Schedule of the said Insolvent, that is to say, Juggatechunder Naug, Isserechunder Dutt, Samachurn Bose, Ramchunder Bose, Mrs. J. Bayard, Moheschunder Gangooly, Surrupchunder Seal, Nemeychurn Day, Collydoss Mullick, Sumbonnauth Chatterjee, Muddennimohun Set, Dwarkanauth Dutt, Govindchunder Carr or Bhuggobuttchurn, Pertanbehund Johory, Tincowrey Seal, Ohoychurn Oheestonlomothurn, Dutt, Mandabehurn Dutt, the representatives of Joseph Lemondine, deceased, Messrs. Frith and Sandes at present Messrs. Sandes and Watts, Mr. F. G. Sandes, Administrator General and Administrator to the Estate of George, Carr, deceased, Mrs. Carbury, Messrs. McKenzie Lyall and Co., Messrs. Battigate and Co., A. Voss and Co., Gungagobind Sein, Mr. G. Langtry, Mr. E. G. Saxton, Mr. N. D'Costa, A. Sarsen and Co., Mr. C. Lad, Mr. Thomas D'Cruz, Mr. R. Erskine, Mr. G. A. Vangricken, Mr. Rappin, Mr. G. B. Vandenberg, Mr. A. Black, Mr. L. Manley, Mr. H. Counsel, Ramchunder Sircar, Mr. R. Blackley, and Bullornu Roy.

Insolvent in person.

In the Matter of Aga  
Mahomed Ally, at present of Chitpore Road, Insolvent.  
Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday the 3rd day of July next, at the hour of 10 o'clock in the forenoon.

"Any Creditor of the said Insolvent, desirous of opposing such application, must appear before the said Court at the time and place aforesaid."

Leslie, Attorney.

Chief Clerk's Office, 26th June 1860.

## The Bengal Coal Company. " Limited."

REGISTERED UNDER ACT No. XIX. of 1857.

### NOTICE OF CALL.

NOTICE is hereby given, that in terms of the Seventh Article of the Deed of Agreement of the Bengal Coal Company, " Limited," the Directors have made a call of Two Lakhs of Rupees of additional Capital.

New Shares of one Thousand Rupees each will be issued at par to each holder of Eight Shares. Such Share, if paid up on or before 1st July 1860, will be entitled to Dividend from that date.

All Shares taken up between 1st July and 31st December next will bear interest at six per Cent. per annum from the date of payment to 31st December, after which date they will be entitled to share in the Dividend.

All Shares not taken up previous to 31st December next will be sold on that date in such manner as the Directors may deem expedient, and the Premium (if any) divided rateably among the Shareholders who would have been entitled to take them up.

By Order of the Directors,

GORDON, SILKART & CO.,

Secretaries.

Calcutta, 18th June 1860

### Lost or Stolen,

HALF of a Bank of Bengal Note, No. 29354, for Rupees 50.

Half of a Bank of Bengal Note, No. 23733, for Rupees 50. Any person giving information of the above to Mrs. Parry, of Cutwa, shall be rewarded.

### Lost,

SECOND HALVES of Bank of Bengal Notes, Nos. as follows:—

Nos. 15328 and 32572 of Rupees 100 each; Nos. 41136, 11135, 35007, 31565, 15811, 04723, and 31633 of Rupees 25 each, for which payment has been stopped at the Bank. If any one can bring the same to Juggernauth Samunto, Zillah Hooghly, Pergunnah Mondulghat Banasurpore, Thannah Sampore, they will be rewarded.

### Lost;

THE Second Half of a Bank of Bengal Note, worth 50 Rupees, No. 09867 of 19th October 1857, the property of Indro Narain Sircar, Store-keeper, Executive Engineer's Office, Hazareebagh.

### Lost,

THE Right Hand Half of Bank of Bengal Note, No. 05055C., for Rupees (50) Fifty, the payment of which has been stopped at the Bank.

### Lost,

THE Second Half of a Bank of Bengal Note No. 39130, for Company's Rupees 25.

**Destroyed by Fire.**

The under-mentioned Government Promissory Notes, of the 4 per Cent. Loan for Company's Rupees 1,67,000, standing in the name of Mohamed Mothamud Allee Khan, the Proprietor, by whom it was never endorsed to any other person. Payment of the under-mentioned Notes, and of Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of Duplicate Notes, in favor of the Proprietor :—

No. 6013 of 22471 of 1842-43	3,000
" 7446 " 22179 " "	... 5,000
" 7450 " " " "	... 4,000
" 7457 " " " "	... 3,000
" 7519 " 22480 " "	... 5,000
" 7520 " " " "	... 5,000
" 7522 " " " "	... 4,000
" 7607 " 22181 " "	... 4,000
" 7608 " " " "	... 4,000
" 7609 " " " "	... 3,000
" 7615 " " " "	... 4,000
" 7618 " " " "	... 2,000
" 7698 " 22480 " "	... 1,000
" 8000 " " " "	... 1,000
" 8001 " " " "	... 1,000
" 8002 " " " "	... 1,000
" 10943 " 1851-55	... 2,000
" 10944 " " "	... 5,000
" 10945 " " "	... 5,000
" 10946 " " "	... 5,000
" 10947 " " "	... 1,000
" 17943 " " "	... 5,000
" 18511 " " "	... 3,000
" 18512 " " "	... 3,000
" 18513 " " "	... 3,000
" 18514 " " "	... 3,000
" 18515 " " "	... 1,000
" 18516 " " "	... 2,000
" 18517 " " "	... 2,000
" 18518 " " "	... 2,000
" 18519 " " "	... 2,000
" 19331 " " "	... 5,000
" 19332 " " "	... 5,000
" 19333 " " "	... 5,000
" 19334 " " "	... 5,000
" 20826 " " "	... 5,000
" 20827 " " "	... 5,000
" 20828 " " "	... 5,000
" 25493 " " "	... 2,000
" 25495 " " "	... 2,000
" 25496 " " "	... 4,000
" 25497 " " "	... 4,000
" 43011 " " "	... 5,000
" 43012 " " "	... 5,000
No. 43013 of 1854-55	... 5,000
" 43014 " " "	... 5,000
" 43016 " " "	... 2,000
" 43015 " " "	... 1,000
" 6583 " 22473 " "	... 2,000
" 7999 " 22480 " "	... 1,000
<b>Total</b>	<b>1,67,000</b>

**MOHAMED MOTHAMUD ALLEE KHAN.**

GARDEN REACH, }  
The 10th June 1860. }

**Destroyed by Fire.**

The Government Promissory Note, No. 80345, of the four per Cent. Loan of 1854-55, dated the 30th June 1854, for Company's Rupees 1,00,000, standing in the name of Nawab Masook Mahal, the Proprietor, by whom it was never endorsed to any other person. Payment of the above Note, and of Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of a Duplicate Note, in favor of the Proprietor.

**NAWAB MASOOK MAHAL.**

The 10th June 1860.

**Notice.**

Notice is hereby given that, under the Rules and Conditions applicable to all Packets sent by Book Post, Book Packets addressed to the under-mentioned British Colonies will in future be received at all Indian Post Offices, for despatch to their destination through the United Kingdom. The following rates of Postage must be paid in advance by means of Stamps attached to the cover of the Book Packet.—

Not exceeding 4 oz.	Above 4 oz. and not exceeding 8 oz.	Above 8 oz. and not exceeding 1 lb.	Above 1 lb. and not exceeding 1½ lb.	Above 1½ lb. and not exceeding 2 lbs.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
0 4 8	0 9 4	1 2 8	1 12 0	2 5 4

*LIST of British Colonies to which Book Packets can be sent from India, via Great Britain.*

Canada,  
Nova Scotia,  
New Brunswick,  
Prince Edward Island,  
Newfoundland,  
Bermuda,  
British West Indies,  
Ascension,  
St. Helena,  
The Cape of Good Hope,  
(But only to Cape Town, Mossel Bay, and Port Elizabeth),  
Natal,  
Falkland Islands,  
Gambia,  
Sierra Leone,  
The Gold Coast,  
Van Couver's Island,  
Heligoland; and  
The Ionian Islands.

**H. B. KINSELL,**

*Director-Genl. of the Post Office of India.*

CAMP BIRLA, }  
The 10th June 1860. }

Under instructions from the Director-General of the Post Office in India, the annexed Notice, and the revised Table appended to it, showing the Rates of Postage to be collected on Letters addressed to France, or Foreign Countries *via* France, are published for general information.

C. K. DOVE,  
Post-Master General of Bengal.

On and after the 1st of July next, Letters addressed to France or *mid France*, to the Foreign Countries named in the annexed Schedule, will be conveyed at the rates detailed therein.

The Postage due on Letters addressed to the places marked in the Schedule with a star \* must be paid in advance; Letters for other Countries may, at the option of the sender, be prepaid or sent unpaid. If paid, the Postage must be paid in Stamps affixed to the Letter on the side on which the address is written.

Care should be taken to write the words *via France* on all Letters for Foreign Countries intended for despatch by the French route.

Letters will be registered to any Country or place to which the entire Postage to destination can be paid in advance, that is, to any place except those marked in the Schedule with a star.\* No special registration fee will be levied, but double Postage must be prepaid; no unpaid letter can be registered *via France*.

Letters posted in France, if sent unpaid, are charged with double French postage on delivery in India, that is eight annas and eight pie per quarter ounce.

DESTINATIONS.	Limit to which Letters may be paid.	Not exceeding ¼ oz.	Above ¼ oz. and not exceeding ½ oz.	Above ½ oz. and not exceeding ¾ oz.	Above ¾ oz. and not exceeding 1 oz.
1.		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
FRANCE OR ALGERIA	... Destination ...	0 5 4	0 10 8	1 0 0	1 5 4
2.					
FOREIGN COUNTRIES <i>via</i> FRANCE.					
*Spain	} Through France.	0 6 0	0 12 0	1 2 0	1 8 0
*Portugal					
Luxemburg					
Baden					
The Netherlands					
Belgium					
Rhenish Prussia					
Bavaria	} Destination ...	0 6 8	0 13 4	1 4 0	1 10 8
Wurtemberg					
German States, viz.:—Hohenzollern, Bir-					
kenfeld, Hesse Homburg, Lippe, Detmold-					
Schwartzburg-Rudolstadt, Reuss, Nassau,					
Saxe Coburg Gotha, Saxe Meiningen,					
Hildburghausen, Hesse Electoral, Hesse					
Darmstadt, Saxe Weimar Eisenach,					
Frankfort-on-the-Maine, Hamburg,					
Bremen and Lubeck					
Switzerland	}				
Sardinia					

DESTINATIONS.	Limit to which Letters may be paid.	Not exceeding $\frac{1}{4}$ oz.	Above $\frac{1}{4}$ oz. and not exceeding $\frac{1}{2}$ oz.	Above $\frac{1}{2}$ oz. and not exceeding $\frac{3}{4}$ oz.	Above $\frac{3}{4}$ oz. and not exceeding 1 oz.
Prussia (the Rhenish Provinces excepted)		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Hanover					
Saxony					
Mecklenburg-Schwerin					
Mecklenburg-Strelitz					
Brunswick					
Oldenburg (the Principality of Birkenfeld excepted)					
Anhalt					
Anstrian Dominions and Belgrade					
Denmark					
Southern Italy					
*Servia (Belgrade excepted)					
*Montenegro					
Moldavia					
Wallachia					
Turkey in Europe (the places at which France maintains Post Offices excepted)					
via Austria					
Sweden					
Norway					
Poland					
Russia					
*Any Foreign Country beyond Sea to which Letters may be despatched from a Port in France by Private Ship					

The Postage upon Letters for places marked with a star,\* i. e. Spain, Portugal, Servia (Belgrade excepted), and Montenegro, or for Foreign Countries beyond Sea, must be paid in advance. Letters for the other Countries specified may either be paid in advance or forwarded unpaid, at the option of the sender.

#### REGISTERED LETTERS.

Letters addressed to all those Countries and places to which, according to the foregoing Table, the entire Postage to destination can be paid in advance, may be registered at the desire of the senders, and in such cases the Postage must be so prepaid, and at double the rates of Postage chargeable for ordinary Letters.

N. H.—The above rates include Indian and Steam Postage.

#### NOTICES issued by the POST-MASTER of CALCUTTA

No. 551.

The 20th June 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 8th proximo, will be closed at this Office at 5 P. M. on Wednesday, the 27th instant, via Marseilles only.

Letters and Papers for transmission via Bombay will be received up to 6 P. M. on every day prior

to the 27th instant, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to Countries in Foreign Europe.

#### Rates of Postage.

Under $\frac{1}{4}$ Ounces	Rs. ■ 6 0
" $\frac{1}{4}$ "	" 0 8 0
" $\frac{1}{2}$ "	" 0 14 0
" 1 "	" 1 1 0

No. 552.

*The 20th June 1860.*—The Public are informed that an Express Packet, to the extent of 200 ounces, will be sent to Bombay on Thursday, the 28th instant, and Letters will be received up to 6 p. m. of the same day.

Each Firm or Individual will be allowed to send Letters up to one ounce in weight, and the Express Postage must be paid in Cash at the Window at one Rupee for quarter of an ounce, in addition to the Steamer Postage paid by Stamps.

No. 579.

*The 22nd June 1860.*—The Overland Mail, per Steamer *Columbo*, will be closed on Tuesday, the 3rd proximo, at 6 p. m.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

Postage.	Weight.	Per Marseilles.	Per Southampton.
Under 1 ounce		Rs. 0 6 0	Rs. 0 4 0
" 1 1/2 "		" 0 8 0	" 0 6 0
" 2 "		" 1 1 0	" 0 8 0
" 3 "		" 1 4 0	" 1 0 0
" 4 "		" 1 7 0	" 1 3 0

No. 586.

*The 23rd June 1860.*—Notice is hereby given, that the Mails for Port Blair, for transmission per

Brig *Dona*, will be closed at this Office on Wednesday the 14th proximo, at 6 p. m.

No. 1011.

*The 25th June 1860.*—With reference to this Office Notification, No. 5031, dated 30th March, the Public are informed that the Fare for the conveyance of Passengers by the Parcel Van between Raneegunge and Benares has been reduced from one and a half annas to one anna per mile, as follows:—

From Raneegunge to Burhie	Rs. 7 12 0
" " Shergotty	" 10 5 0
" " Dherrie	" 13 1 0
" " Sa setam	" 13 15 0
" " Benares	" 15 11 0

2. Four Passengers can be taken on the Vans daily, excepting Mondays, when eight seats may be engaged.

3. Each Passenger will be allowed to carry ten seers of Baggage, but nothing in excess of that weight will be permitted.

4. The Vans will leave Raneegunge daily at 1 a. m. The Vehicles are not adapted for the conveyance of Europeans.

No. 673

*The 26th June 1860.*—An After Packet, per Steamer *Columbo*, will be kept open at this Office till 1 p. m. of the 3th proximo.

*LIST of Dates fixed for the Dispatch from Calcutta of the Overland, Burmah, and China Mails, in the 2nd Half-year of 1860.*

MAILS.	July.	August.	September.	October.	November.	December.	REMARKS.
Overland and Calcutta ...	3rd & 17th	5th & 22nd	5th & 22nd	5th & 22nd	5th & 22nd	5th & 22nd	
Burmah ...	3rd & 19th	3rd & 19th	3rd & 19th	3rd & 19th	3rd & 19th	3rd & 19th	
China ...	...	...	...	...	...	...	As opportunity serves.
Australia ...	3rd & 17th	5th & 22nd	5th & 22nd	5th & 22nd	5th & 22nd	5th & 22nd	

*The 20th June 1860.*

*It is hereby notified that, letters marked for particular Ships, all Letters received at the General Post Office between Monday the 18th June 1860, and Sunday the 24th June 1860, both dates inclusive, were despatched by the under-mentioned Vessels which sailed from Calcutta on dates specified.*

Letters received on dates from and to	By what Ship despatched	Bound to	REMARKS.
18th to 19th June 1860 ..	Steamer <i>Burmah</i> ...	Rangoon and Moulmein.	Left Town on the 20th June 1860.
18th to 19th " " ..	" <i>England</i> ...	Singapore and Hong-kong	Ditto on the 20th June 1860.
20th to 22nd " " ..	" <i>Ferry Cross</i> ..	Ditto ditto	Ditto on the 23rd " "
20th to 22nd " " ..	" <i>Ferry Cross</i> ..	Penang	Ditto on the 23rd " "
18th to 23rd " " ..	Ship <i>Bushire Merchant</i> ...	Mauritius	Ditto on the 24th " "

*The 26th June 1860.*

*Printed and Published for the Government by THOMAS JONES, at the Office of the Bengal Secretariat, Calcutta.*



SUPPLEMENT TO  
**The Calcutta Gazette.**

WEDNESDAY, JUNE 27, 1860.

LEGISLATIVE COUNCIL OF INDIA.

THE 23RD JUNE 1860.

THE following Bill, as settled in Committee of the whole Council, was ordered to be published for general information, and to be re-considered after one month:—

*A Bill to consolidate and amend the law relating to Stamp Duties.*

WHEREAS it is expedient to consolidate and amend the law relating to Stamp Duties; It is enacted as follows:—

I. From the time when this Act shall come into force, Regulation XII. 1826 (for raising and levying Stamp Duties within the Territories of Calcutta); with the corresponding Regulation enacted on the 14th June 1827 and registered in the Supreme Court at Calcutta on the 12th July 1827, and Regulation X. 1829 of the Bengal Code (for consolidating into one Regulation, with modifications, the existing enactments relating to the collection of Stamp Duties), Regulation XIII. 1816 of the Madras Code (for modifying and amending the Rules before enacted regarding stamped paper and stamped Certificates; and for consolidating the Fees payable on the institution of suits, and on exhibits and summonses for witnesses, with the duty levied by means of Stamps), Regulation XVIII. 1827 of the Bombay Code (for levying a Stamp Duty on certain papers within the Territories subordinate to the Presidency of Bombay), Regulation III. 1828 of the same Code (for subjecting to the Stamp Duty certain Plaints and other Papers exempted therefrom under Regulation XVII of 1827), Regulation VI. 1828 of the same Code (for extending in the same manner as in suits before the Courts of Civil Judicature, Stamps to suits cognizable by Collectors under the operation of Chapter VIII Regulation XVII of 1827 or any other now in force), Regulation VIII. 1829 of the same Code (for changing the Counter-Stamp to be impressed on Stamped Paper and other material), Regulation III. 1831 of the same Code (for subjecting to the

Stamp Duty copies of decrees passed by Native Commissioners, exempted therefrom under Regulation XVII of 1827), Regulation XIV. 1831 of the same Code (for rescinding that part of Section VII Regulation XVII of 1827 which requires all Stamped Paper to be endorsed with the Official signature of some person belonging to the Office of Superintendent of Stamps, and prescribing how that Duty shall henceforth be performed), and Section XXXVII of Act X of 1859 (to amend the law relating to the recovery of rent in the Presidency of Fort William in Bengal)—are repealed except in so far as they rescind other Regulations or parts of other Regulations, and except as regards Deeds, Instruments, or Writings which shall have been made or executed, and all proceedings or matters which shall have taken place before this Act shall come into force.

II. For every Deed, Instrument, or Writing which shall be executed from the time when this Act shall come into force, and which shall be of any of the kinds specified as requiring Stamps by the Schedule A. annexed to this Act, there shall be payable to Government a Stamp Duty of the amount indicated in the said Schedule to be proper for such Deed, Instrument, or Writing.

III. If any person shall draw, accept, endorse, negotiate, pay, or receive payment of any Bill of Exchange, Promissory Note, Draft, Check, or other similar Instrument, or if any person shall make, execute, sign, or be a party to any Deed, Instrument, or other Writing, engrossed on unstamped or insufficiently Stamped paper or other material which should bear a Stamp of the value set forth in Schedule A, such person, so offending, shall forfeit a sum not exceeding one hundred Rupees, or a sum equal to ten times the value of the Stamp omitted to be used, if the sum so calculated exceed one hundred Rupees.

IV. The Governor General in Council shall prescribe the form and material of the Stamps to be used, and the mode and place of impressing, affixing or denoting thereon the value thereof under the provisions of this Act, and may from time to time alter and vary such orders. All orders made by the Governor General in Council under this Section shall be published in the Official Gazette of the several Presidencies and places in which such orders are to be in force.

V. The duty of one anna imposed by this Act on every Receipt, and on every Draft or Order for the payment of money on demand, and bearing the date on which the Draft or Order is made, may be denoted by a Stamp impressed upon the paper whereon any such Instrument is written, or by an adhesive Stamp affixed thereto.

VI. In any case where an adhesive Stamp shall be used for the purpose aforesaid on any Receipt or upon any Draft or Order chargeable with the duty of one anna by this Act, the person by whom such Receipt shall be given or such Draft or Order signed or made, shall, before the Instrument shall be delivered out of his hands, custody, or power, cancel the Stamp so used, by writing thereon his name, or the initial letters of his name, or in such other manner as to show that such Stamp has been made use of and so that the same may not be again used; and if any person who shall write or give any such Receipt or Discharge or make or sign any such Draft or Order with any adhesive Stamp thereon, shall not *bona fide* in manner aforesaid cancel such Stamp, he shall forfeit a sum not exceeding one hundred Rupees.

VII. The duties imposed by this Act on Foreign Bills of Exchange shall be paid on account of all Bills drawn within, but payable out of, the British Territories in India, and on account of all Bills drawn out of the British Territories in India, which shall be payable within those territories, or shall therein be endorsed, transferred, or otherwise negotiated wheresoever the same may be payable; and the duties so imposed on Bills drawn out of the British Territories in India, shall be denoted by adhesive Stamps to be affixed to such Bills as hereinafter directed.

VIII. Every Bill of Exchange which shall purport to be drawn at any place out of the British Territories in India shall, for all the purposes of this Act, be deemed to be a Foreign Bill of Exchange drawn out of the British Territories in India, and shall be chargeable with Stamp Duty accordingly notwithstanding that in fact the same may have been drawn within those Territories.

IX. The holder of any Bill of Exchange drawn out of the British Territories in India and not having a proper adhesive Stamp affixed thereon as herein directed shall, before he shall present the same for payment, or endorse, transfer, or in any manner negotiate such Bill, affix thereon a

proper adhesive Stamp for denoting the duty by this Act charged on such Bill; and the person who shall endorse, transfer, and negotiate such Bill shall, before he shall deliver the same out of his hands, custody, or power, cancel the Stamp so affixed by writing across the same as his endorsement his name or the name of his firm and the date of the day and year on which he shall so write the same, or by affixing thereon or across the same the seal or mark which he is in the habit of using or in such other manner as to show that the Stamp has been made use of and so that the same may not be again used; and if any person shall present for payment or shall pay or endorse, transfer, or negotiate any such Bill as aforesaid whereon there shall not be such adhesive Stamp as aforesaid, duly affixed, or if any person who ought as directed by this Act to cancel such Stamp in manner aforesaid, shall refuse or neglect so to do, such person so offending in any such case shall be liable to the penalty prescribed in Section III of this Act, and no person who shall take or receive from any other person any such Bill as aforesaid either on payment or as a security or by purchase or otherwise, shall be entitled to recover thereon or to make the same available for any purpose whatever unless at the time when he shall so take or receive such Bill, there shall be such Stamp as aforesaid affixed thereon and cancelled in the manner hereby directed.

Penalty for negotiating such Bill without a Stamp affixed or for neglecting to cancel such Stamp.

ment or shall pay or endorse, transfer, or negotiate any such Bill as aforesaid whereon there shall not be such adhesive Stamp as aforesaid, duly affixed, or if any person who ought

as directed by this Act to cancel such Stamp in manner aforesaid, shall refuse or neglect so to do, such person so offending in any such case shall be liable to the penalty prescribed in Section III of this Act, and no person who shall take or receive from any other person any such Bill as aforesaid either on payment or as a security or by purchase or otherwise, shall be entitled to recover thereon or to make the same available for any purpose whatever unless at the time when he shall so take or receive such Bill, there shall be such Stamp as aforesaid affixed thereon and cancelled in the manner hereby directed.

X. If any person shall, within the British Territories in India, draw and issue any Bill of Exchange payable out of the British Territories in India, purporting to be drawn in a set of three, and shall not draw and issue on paper duly Stamped as required by law the whole number of Bills which such Bill purports the set to consist of, or if any person shall within the British Territories in India transfer or negotiate any such Bill of Exchange as aforesaid purporting to be drawn in a set of three, and shall not at the same time transfer or deliver on paper duly Stamped as aforesaid the whole number of Bills which such Bill purports the set to consist of, every such person so offending in any of such cases, shall be liable to the penalty prescribed in Section III of this Act; and if any person shall take or receive in the British Territories in India any such Bill as aforesaid either in payment, or as a security or by purchase or otherwise, without having transferred or delivered to him duly Stamped as aforesaid the whole number of Bills which such Bill purports the set to consist of, he shall not be entitled to recover on any such Bill or to make the same available for any purpose whatever.

Penalty for drawing and issuing or transferring or negotiating Bills purporting to be drawn in a set of three and not drawing the whole number of the set. Penalty on taking or receiving such Bills.

XI. If any person shall affix or use any adhesive Stamp which has been taken off or removed from any paper whereon any Receipt or any Draft, Order, or Bill of Exchange shall have been written, to or for any Receipt, Draft, Order, or Bill of Exchange, or any paper whereon any such

Penalty for use of adhesive Stamp which has been removed from a Receipt, &c.

Governor General in Council to prescribe the form of stamps to be used, &c.

Receipt Stamp show to be denoted.

Obliteration of adhesive Stamp when used.

Stamps on Foreign Bills of Exchange, &c.

Bills purporting to be drawn abroad deemed for the purposes of this Act to be so drawn.

The holder of a Bill drawn out of the United Kingdom to affix an adhesive Stamp thereon before negotiating it.

Receipt, Draft, Order, or Bill of Exchange shall be or be intended to be written; or if any person shall do or practise or be concerned in any fraudulent act, contrivance, or device whatever not specially provided for by this or some other Act, with intent to defraud the Government of any duty imposed by this Act upon Receipts or upon Drafts, Orders, or Bills of Exchange—every person so offending in any of the said several cases shall forfeit a sum not exceeding two hundred Rupees.

**XII.** Except as otherwise provided in this Act, no Deed, Instrument, or Writing for which any duty shall be payable under Section II of this Act shall be received as creating, transferring, or extinguishing any right or obligation, or as evidence in any Civil proceeding in any Court of Justice, whether established by Royal Charter or otherwise, or shall be registered in any public Office or authenticated by any public Officer, unless such Deed, Instrument, or Writing be upon a Stamp of a value not less than that indicated to be proper for it by the said Schedule. Provided that every Deed, Instrument, or Writing liable to Stamp Duty shall be admitted as evidence in any criminal proceeding, although it may not have the Stamp required by law impressed thereon or affixed thereto.

**XIII. First.**—Deeds, Instruments, and Writings executed on unstamped or insufficiently stamped paper may be stamped on payment of proper Stamp duty and penalty. Deeds inadvertently executed on unstamped or insufficiently stamped paper may be stamped on payment of proper Stamp duty and penalty. Deeds executed on unstamped or insufficiently stamped paper from accident, ignorance, inadvertence, mistake, or from other unavoidable cause, may be impressed with the requisite Stamp or Stamps, on application being made to the Collector, after payment of the proper amount of Stamp duty, and the penalties hereinunder stated, or such mitigated penalty as the local Government or any Board or Officer authorized by the local Government may prescribe. Provided always that the payment of such penalty shall exempt the person making the same from any other penalty provided by this Act for such neglect or omission, and that if any such other penalty shall already have been imposed, then the same shall be taken as far as it goes in reduction of any penalty arising under this Clause.

**Second.**—If the Deed, Instrument, or Writing executed as aforesaid on unstamped or insufficiently stamped paper be brought within thirty days from the date of execution, the requisite Stamp may be impressed on payment of the proper amount of Stamp Duty and treble the amount of the deficient duty; if brought after thirty days from the date of execution, but within three months from that date, or if brought within six months from the time of this Act coming into force, the requisite Stamp may be impressed on payment of the proper amount of Stamp

duty and five times the amount of the deficient duty, or if not brought within the two periods last mentioned, the requisite Stamp may be impressed on payment of the proper amount of Stamp duty and twenty times the deficient duty.

**Third.**—It shall be the duty of the Collector of the Stamp Revenue of the District, or other Officer as aforesaid, to determine whether upon payment of the penalties mentioned in the last preceding Clause the requisite Stamp shall be impressed on any Deed, Instrument, or Writing which shall have been executed on unstamped or insufficiently stamped paper, and the decision of the Collector shall be conclusive and final, except in cases in which he shall refuse to allow the Deed, Instrument, or Writing to be stamped. The Board of Revenue or other general controlling Revenue Authority may, however, upon petition order such penalty to be mitigated, and if paid, may order such part of it as they may consider proper to be returned.

**Fourth.**—Sections 130 and 131 of Act VIII of 1859 (*for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter*) are hereby repealed, and in lieu thereof it is enacted as follows:—In all cases under this Act in which a Collector may impress a Stamp on payment of the proper amount of Stamp duty and a penalty, any Civil Court may receive in evidence any Deed, Instrument, or Writing which might be so impressed, on payment into Court of the proper amount of Stamp Duty, and the penalty as by this Section imposed.

**Fifth.**—An entry of such payment and of the amount thereof shall be made in a book to be kept in the Court, and shall also be endorsed on the back of the Deed, Instrument, or Writing, and shall be signed by a Judge of the Court. The Court shall at the end of every month make a return to the Collector of the Stamp Revenue of the District, of the monies (if any) which it has so received, distinguishing between the monies received by way of penalty and those received by way of duty, stating the number and title of the suit and the name of the party from whom such monies were received, and the date, if any, and description of the document, for the purpose of identifying the same, and the Court shall pay over the said monies to such Collector or to such person as he may appoint to receive the same. And such Collector or other proper authority shall, upon the production of the Deed, Instrument, or Writing, with the endorsement hereinbefore mentioned, cause it to be stamped thereon with a Stamp of the amount paid into Court on account of such duty. All the provisions hereinbefore contained as to the mitigation or payment of penalties paid to the Collector shall be applicable to penalties paid into Court.

**S. 24.**—No Deed, Instrument, or Writing executed on stamped or insufficiently Stamped paper shall be Stamped at any time after the execution thereof, except as aforesaid.

**S. 25.**—The cost of transmitting all Deeds, Instruments, and Writings required to be stamped under this Section and the cost of registering the same at the Post Office for transmission, shall, in all cases, be borne by the party applying to have such Deeds, Instruments, and Writings stamped.

**Eight.**—The Government shall not be responsible in any loss or damage which may occur in respect of any Deed, Instrument, or Writing entrusted to the Collector of Stamp Revenue, and no person employed by the Government in the Stamp Department shall be responsible for any such loss or damage, unless that person shall wilfully, fraudulently, or by gross negligence, cause such loss or damage.

But no part of this Section shall extend to Bills of Exchange or other forms of orders for money drawn within the British Territories in India, or to receipts for money.

**XIV.** No larger sum shall be recoverable in any Court of Justice by reason of any Deed, Instrument, or Writing for which an optional Stamp is indicated to be proper by the said Schedule, than the largest sum for which, if specially stated in a Deed, Instrument, or Writing of the same denomination, the Stamp actually used under the option so given, would be of sufficient value. And no such Deed, Instrument, or Writing shall be held by any Court of Justice to be valid in respect to any sum of money larger than that for which the Stamp on the said Deed, Instrument, or Writing would be sufficient.

**XV.** Every person receiving payment of any sum of money, the receipt for which under this Act requires a Stamp, shall, if required, give a receipt bearing the proper Stamp indicated by this Act, and shall bear the expense of furnishing the same, and in case of refusal shall be liable to a penalty not exceeding one hundred Rupees. The expense of providing the Stamp of all Bills of Exchange, Letters of Credit, Drafts, Cheques on Bankers or others, Promissory Notes, and other Orders and Obligations for the payment of money made or drawn in the British Territories in India (not being Bonds or Instruments or Writings bearing the attestation of one or more witnesses) shall be borne by the person making or drawing the same.

**XVI.** Except within the local limits of the jurisdiction of the Courts established by Royal Charter, no Instrument or Writing of any of the kinds specified as requiring Stamps in the Schedule annexed to this Act,

shall be filed, exhibited, or recorded in any Court of Justice or Office with respect to which Court or Office such Instrument or Writing is required by Schedule B to have a Stamp, or shall be received or furnished by any Public Officer, unless such Instrument or Writing be upon a Stamp prescribed as aforesaid by the Governor General of India in Council, and of a value not less than that indicated to be proper for it by the said Schedule B.

**XVII.** Every provision contained in the Schedules annexed to this Act shall be of the same force as if it were contained in the body of the Act.

**XVIII.** The Governor General in Council may by an order to be published in the Calcutta Gazette direct that in any District such lower rates of Stamp Duty as he shall prescribe shall be taken on all or any of the Deeds, Instruments, or Writings specified in the Schedules to this Act or altogether exempt the same, and in like manner as occasion shall require cancel or vary such order to the extent of the powers hereby given. Provided that this Section shall not extend to Bills of Exchange or other Instruments classed as Bills of Exchange.

**XIX.** The local Executive Government may appoint Officers for the collection of the Stamp Revenue, and may prescribe the duties of such Officers and may assign Districts to such Officers, and may license or cause to be licensed vendors of Stamps, and may direct how and under what conditions Stamps may be supplied to such vendors for sale.

**XX.** Every vender of Stamps shall at all times have his license together with the Schedules annexed to this Act in the vernacular language of the District stuck up in a conspicuous situation in the place where he sells the Stamps, on pain of a fine not exceeding fifty Rupees.

**XXI.** Every vender of Stamps shall write on the back (at the bottom of the page) of each Stamp which he issues, except Stamps used for Receipts or for Bills of Exchange, Drafts, or other Orders for money, the date of issue, the name of the person to whom it is issued, and his own ordinary signature, on pain of a fine not exceeding one hundred Rupees.

**XXII.** Any vender who shall knowingly write a false date or name on the back of any Stamp, shall be punished by a fine not exceeding five hundred Rupees, or imprisonment not exceeding three months, or both.

**XXIII.** Every vender of Stamps shall, without delay, deliver any Stamp which he has in his possession for sale on demand by any person tendering the value in any currency which the vender is duly authorized to receive in payment for Stamps, on pain of a fine not exceeding one hundred Rupees.

**XXIV.** Any vender who demands or accepts for any Stamp any consideration other than the value thereof in such currency as he is duly authorized to receive in payment for Stamps, shall be punished by a fine not exceeding one hundred Rupees.

**XXV.** Any vender who demands or accepts for any Stamp any consideration exceeding the value of such Stamp shall be punished by imprisonment for a period not exceeding six months, or by a fine not exceeding ten times the value so demanded or accepted, or by both, and it shall be in the discretion of the Court or Officer passing the sentence to direct the value of the excess to be refunded out of such fine to any person from whom such excessive consideration may have been accepted.

**XXVI.** Any vender or other person who after any period which may have been appointed by the Governor General in Council for the commencement of the use of new Stamps sells any old Stamps, shall be punished by a fine not exceeding one hundred Rupees.

**XXVII.** If any vender refuses or omits to render any accounts required by the provisions of any bond he may have entered into, or to permit the Collector of the Stamp Revenue of the District or any Officer duly authorized by him to inspect his accounts, or to examine the store of Stamps in his possession, it shall be lawful for the said Collector to proceed against the said vender for the recovery of the value of the balance of Stamps standing against the vender in the books of the said Collector, or for the recovery of the balance of money, standing against the said vender in the said books, in the same manner as Collectors of Land Revenue are authorized by law to proceed against persons owing Revenue or rent to Government.

**XXVIII.** Any vender who, upon the termination or resignation of his license, does not within such reasonable time as shall have been prescribed by the Collector of the Stamp Revenue of the District, make over to some Officer duly authorized to receive them, accounts of all his transactions in relation to Stamps, kept according to the provisions of any bond he may have entered into, together with any Stamps remaining, or which ought to be remaining in his hands, and any balance of cash which may be due from him to Government on the above-mentioned accounts, shall be liable to a fine not exceeding five hundred Rupees; provided always that no vender shall, by the payment of such fine, be exempt from any punishment provided by law for any embezzlement of which he may have been guilty, or from such proceeding as by Section XXVII of this Act the Collector of the Stamp Revenue of the District is empowered to adopt for the recovery of the value of any Stamps or balance of cash remaining in the hands of or standing against such vender.

**XXIX.** Upon the death of any vender, his executors or administrators, or in case there be no executor or administrator any other person in possession of his effects, shall, upon demand being made by the Collector of Stamp Revenue or any Officer duly authorized by him, make over within a reasonable time to such Collector or Officer any Stamps which the deceased vender may have received and not have issued at the time of his death, and any accounts of the transactions of the deceased vender in relation to Stamps which may have been kept according to the provisions of any bond such vender may have entered into, of which Stamps and accounts such executor, administrator, or other person may have the possession, or be able to obtain the possession, on pain of a fine not exceeding five hundred Rupees.

**XXX.** In any of the cases specified in the preceding Sections, the Collector of the Stamp Revenue of the District may call upon the surety or sureties of the vender, or any of them, to make good the value of the balance of Stamps standing against the vender in the books of the said Collector, or the balance of money standing against the vender in the books of the said Collector, and on his or their failure to do so, may proceed against all or any of them for the recovery of the value of the balance of Stamps or for the recovery of the balance of money as aforesaid, in the same manner as Collectors of Land Revenue are authorized by law to proceed against the sureties of persons owing Revenue or rent to Government.

**XXXI.** No person not being a licensed vender of Stamps duly appointed, shall sell any Stamp unless it has been in an authorized manner obtained for use and not for sale, under pain of a fine not exceeding one hundred Rupees; provided that nothing in this Section shall be held to apply to any adhesive Stamp.

**XXXII.** *That*,—If any stamped paper, parchment, vellum, or the like, after having been obtained in the regular manner, shall have become damaged, spoiled, or unfit for use, either by any accident happening to the same, or because of error in the drawing up or copying any Instrument or Writing thereupon, which being discovered before such Instrument or Writing may be finally signed and executed, renders the same of no avail, or when by reason of the death or refusal of the party or parties whose signature may be necessary to effect the transaction intended by such Instrument or Writing it remains incomplete and of no avail, or when by the refusal of any office or trust that may be granted by an Instrument or Writing it has failed of the purpose intended, or in the case of Promissory Notes, Bills of Exchange, or the like, if by non delivery to the payee or person acting on his behalf, or from other cause, the same are never brought to use, and in the case of Bills of Exchange if they shall not have been presented for acceptance; in all such cases it shall be competent to the Collector of the Stamp Revenue of the District duly appointed as above provided, upon delivery being made of the Stamped paper, parchment, vellum, or the like so

damaged, spoiled, or rendered unfit for use, to cause similar Stamps to be delivered as above provided to the owner of the article or articles so damaged, spoiled, or rendered unfit for use or his representative upon payment of the value of the paper, parchment, vellum, or other material on which the new Stamp may be impressed. But the rule contained in this Section shall not extend to Bills of Exchange drawn in sets, of which any one of the set may have been delivered to the payee.

*Second.*—The owner of any Stamp which may be damaged, spoiled, or rendered unfit for use as aforesaid, shall prefer his application to the Collector of Stamp Revenue of the District in which he may have purchased it, and if the Collector be of opinion that the application ought to be complied with, he shall deliver or cause to be delivered, subject to the provisions of this Act, to the party or his representative, a Stamp similar to that which has been damaged, spoiled, or rendered unfit for use. Provided that the application be made within one year of the period when the Stamp may have become damaged, spoiled, or rendered unfit for use.

**XXXIII.** Any person who fraudulently counterfeits any Stamp, or who alters any Stamp with the intention that it shall pass for a Stamp of greater value, or makes or uses any die for the above purposes, or who fraudulently issues or exposes for sale any counterfeit Stamp or any Stamp altered as above described, or who fraudulently uses any counterfeit Stamp or any Stamp altered as aforesaid, shall be punished by imprisonment with or without hard labor for a term not exceeding four years or by transportation for a term not exceeding seven years.

**XXXIV.** No Justice of the Peace or any Officer, before whom an affidavit is made for the immediate purpose of being filed, read, or used in any Court of law may be taken, shall receive or attest such affidavit unless it be written on a Stamp of not less than the value prescribed in Schedule A annexed to this Act.

**XXXV.** From the time when this Act shall come into force, in all cases of the sale of any lands, annuities, or other property, real or personal, moveable or immoveable, or of any right, title, interest, or claim in any such property, when a duty is imposed by this Act on the conveyance thereof, the full purchase or consideration money directly or indirectly paid or secured or agreed to be paid for the same, shall be truly expressed and set forth in words at length in the principle Instrument whereby the property sold shall be conveyed to or vested in the purchaser or in any other person; and if the full purchase or consideration money shall not be fully and truly expressed and set forth in the manner above directed, the purchaser and seller shall each forfeit a sum not exceeding five hundred Rupees, and be charged with the payment of five

times the amount of the excess of duty which would have been payable for the said Instrument in respect of the full purchase or consideration money, if the same had been duly expressed in the said Instrument, beyond the amount of duty actually paid for the same.

**XXXVI.** If any person shall knowingly and willfully insert or set forth in such Instrument any less amount than the full and true purchase or consideration money directly or indirectly paid or secured or agreed to be paid for the same, he shall incur the penalties prescribed in the last preceding Section.

**XXXVII.** No person shall be proceeded against for any offence affecting the Public Revenue under this Act except at the suit or prosecution of the Collector of the Stamp Revenue acting under the orders of the Board of Revenue, or other authority charged by Government with the duty of carrying out the provisions of this Act, or other Public Officer duly authorized by Government.

**XXXVIII.** Every offence punishable by this Act, except the offences punishable by Section XXXIII, shall be tried by any Magistrate or Justice of the Peace.

**XXXIX.** The offences punishable by Section XXXIII, shall be tried by the Court having jurisdiction over the same, whether it be the Supreme Court of Judicature or the Session Judge or other Officer.

**XL.** If any person sentenced to any fine under the provisions of this Act, shall not pay the fine to which he shall be sentenced, it shall be lawful for the Officer or Court who tried him, to issue his or their warrant to levy the amount by distress and sale of the goods and chattels of the party fined, or to sentence the offender to imprisonment until the payment of the fine, or the expiration of a term to be assigned, not exceeding three months, whichever shall first take place.

**XLI.** Throughout this Act and the Schedules annexed to it, the word "Stamp," except when the contrary shall appear from the context, is used to signify a stamped piece of paper or other stamped material for writing on; the term "Bill of Exchange" shall include a Moondee or any other Instrument of a like nature; and by the "value" of a Stamp is meant a sum indicated by words or figures duly impressed upon such piece of paper or other materials.

**XLII.** This Act shall come into force from the 1st of September 1860.

SCHEDULE A.

*Specifying Instruments and Writings which require Stamps, and indicating the proper Stamps for those Instruments and Writings.*

		PROPER STAMPS.	
		Rupee.	Annas.
1. Agreement, Ikrar, or any Minute or Memorandum of an Agreement; such Agreement, Minute, or Memorandum, not being otherwise provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the party.			
If relating to matters capable of valuation, and with the value stated		{ The same Stamp as for a bond for the payment of the amount of the value stated.	
If for an annual or any periodical payment ...		{ The same Stamp as for a bond for the amount of ten years' payment, or of the total sum secured if less.	
If for the performance of any legal act, or for a purpose not restricted to, nor specifying any amount ...		{ An optional Stamp—See Section XIV of the Act.	
Agreements for loans by Bankers made for short periods not exceeding three months, upon the deposit of Notes or other Securities of the Government of India, with or without a deposit of the Acceptance or Promissory Note of the borrower, provided that no such agreement is drawn in the form of a Bond or of a Bill of Exchange or Promissory Note or in any such way as would render it a negotiable instrument passing by endorsement, for whatever amount, in case such loan shall not exceed one month the uniform stamp of ...		{ 2 Rupees.	
And in case such loan is for a period exceeding one month or not exceeding three months ...		{ 4 Rupees.	
EXEMPTIONS.			
Agreement for the hire of any Laborer, Artificer, Manufacturer, or menial Servant.			
Agreement, Memorandum or Letter made for or relating to the sale of any Goods, Wares, or Merchandise.			
2. Affidavits and solemn declarations not made for the immediate purpose of being filed, read, or used in any Court of law, per sheet		{ 1 Rupee.	
3. Assignments, if not of the nature specified under the heads of Conveyances and Settlements, nor specially exempted—			
In cases where the assignment is of any interest secured by an original Deed or Instrument on a Stamp of a value less than eight Rupees.		{ The same Stamp as the original Deed.	
In other cases ...		{ ■ Rupees.	
EXEMPTION.			
All transfers by mere endorsement of Bills of Exchange, Promissory Notes and other negotiable instruments; and of Bills of Lading; and transfers by Assignment of Policies of Assurance.			
4. Bills of Exchange, Letters of Credit, Drafts, Checks on Bankers or others, Promissory Notes, Hoon-dies, and other orders and obligations for the payment of money, not being Bonds, or Instruments, or Writings, bearing the attestation of one or more witnesses—			
If payable to the bearer or to order on demand, and bearing the date on which the draft or order is made, except Bank Notes payable to bearer on demand.		{ 0 1	
If the sum payable does not exceed 50 Rupees ...		{ 0 4	

If payable at any period not exceeding one year after date or sight, then—

Bills not exceeding	100 Rupees.
Above 100 and ditto	250 "
" 250 ditto	600 "
" 500 ditto	1,000 "
" 1,000 ditto	2,500 "
" 2,500 ditto	5,000 "
" 5,000 ditto	10,000 "
" 10,000 ditto	20,000 "
" 20,000 ditto	30,000 "
" 30,000 and upwards,	

5. Any of the Instruments described in No. 4, payable at a period exceeding one year after date or sight.
6. Bills of Lading of or for any Goods, Merchandise, or effects to be exported
7. Bills of Sale—See Conveyance and Mortgage.
8. All Bonds or other obligations for the payment of any definite or certain sum of money not otherwise charged for or expressly exempted from the payment of Stamp Duty in this Schedule.

If for any sum not exceeding	50 Rs.
Above 50 Rs. and not exceeding	100 "
" 100 " ditto	200 "
" 200 " ditto	300 "
" 300 " ditto	500 "
" 500 " ditto	700 "
" 700 " ditto	1,000 "
" 1,000 " ditto	2,000 "
" 2,000 " ditto	3,000 "
" 3,000 " ditto	5,000 "
" 5,000 " ditto	10,000 "
" 10,000 " ditto	20,000 "
" 20,000 " ditto	40,000 "
" 40,000 " ditto	60,000 "
" 60,000 " ditto	80,000 "
" 80,000 " ditto	1,00,000 "

And for every further part of a lac ...  
And for every further full lac ...

9. Bonds or other obligations concerning respondentia and bottomry.
10. Bonds or other obligations given as security for the transfer of Government Securities or stock of any public Company or for the delivery or accounting for any matter or thing capable of being valued.
11. Bonds or other obligations for an annual or any periodical payment, not being interest upon any principal sum secured by the bond whether for a fixed or for an indefinite period.
12. Bonds or other obligations when the amount of the money to be secured is not specified.
13. Bonds or other obligations for the due execution of an office or work, taken by individuals, and all other Bonds not otherwise specially provided for.

When the amount is limited to a certain sum.

14. Bonds or other obligations taken as collateral security with some Deed or Instrument executed on the Stamp prescribed for Conveyances or Money Bonds, or as security for the performance of any other contract, covenant, or agreement not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand.

PROPER STAMPS.

Inland and Foreign if drawn singly.		Foreign if drawn in sets of three, each to be Stamped.	
Rs.	As.	Rs.	As.
0	1	0	1
0	3	0	1
0	6	0	2
0	12	0	4
1	8	0	8
3	0	1	0
6	0	2	0
12	0	4	0
18	0	6	0
24	0	8	0

The same Stamp as for Bonds for the payment of the same amount.

0 4 for each part of every set.

Rupees.	Annas.
0	4
0	8
1	0
2	0
4	0
5	0
6	0
10	0
15	0
25	0
35	0
60	0
100	0
125	0
150	0
200	0

100 Rupees.  
200 "

The same Stamp as for a common money bond for the like amount.

The same Stamp as for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.

The same Stamp as for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.

An optional Stamp—See Section XIV of the Act.

An optional Stamp—See Section XIV of the Act.

The same Stamp as for a Bond for the payment of such limited sum.

The same Stamp as the Deed, Instrument, Contract, Covenant, or Agreement, if of value not exceeding eight Rupees: otherwise a Stamp of eight Rupees.

			PROPER STAMPS.	
15. Security bonds or other obligations which may be taken by or by order of any Court, Collector, or other judicial or revenue authority, also Razeenamahs, Sooluhnamahs, and Rulnamahs, filed in any suit pending in a Court of Justice.			To be charged as specified and prescribed in Schedule B.	
16. Charter-parties, or any agreement or contract for the Charter of any Sea-going Ship or Vessel, or any memorandum, letter, or other writing between the Captain, Master, or Owner of any such Ship or Vessel, and any other person, for or relating to the freight or conveyance of any money, goods, or effects on board of such Ship or Vessel.			2 Rupees	
17. Composition Deeds or other Instruments of composition between a debtor and his creditors.			5 Rupees	
18. Contracts and Deeds, if not otherwise specially provided for.			As agreements.	
19. Conveyances or Deeds or Instruments of any kind or description whatsoever, executed for the sale or transfer, for a consideration, of any lands, tenements, rents, annuities, or other property, real or personal, moveable or immoveable, or of any right, title, or claim to a upon, or interest in, any lands, houses, rents, annuities, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or Writing whereby the property sold shall be conveyed to or otherwise vested in the purchaser or purchasers, or to some other person by his or their directions—				
When the purchase or consideration money therein expressed or denoted shall not exceed one hundred Rupees			Rs.	As.
Above 100 Rs. and not exceeding 200 Rs.			1	0
" 200 " ditto 400 "			2	0
" 400 " ditto 500 "			4	0
" 500 " ditto 1,200 "			8	0
" 1,200 " ditto 2,000 "			12	0
" 2,000 " ditto 3,000 "			20	0
" 3,000 " ditto 4,000 "			30	0
" 4,000 " ditto 5,000 "			40	0
" 5,000 " ditto 7,500 "			50	0
" 7,500 " ditto 10,000 "			75	0
" 10,000 " ditto 20,000 "			100	0
" 20,000 " ditto 40,000 "			150	0
" 40,000 " ditto 60,000 "			200	0
" 60,000 " ditto 80,000 "			300	0
" 80,000 " ditto 100,000 "			400	0
And for every further 50,000 "			500	0
Or part thereof			200	0
			100	0
NOTE.—When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In all cases, however, where there are more Deeds than one, every other Deed than the principal requires the same Stamp as the principal Deed, if of value not exceeding eight Rupees (which shall be the maximum Stamp for collateral Deeds), and all such collateral Deeds shall specify by their contents which other is the principal Deed by which the conveyance has been effected, certifying that it is executed on the proper Stamp.				
Transfers of the shares of any Banking Corporation or any Joint Stock Company, by endorsement or otherwise, when the full nominal value of the share so transferred does not exceed Rupees 100 per share ...			0	4
When the value exceeds 100 Rs. and not 200 Rs. .			0	8

PROPER STAMPS.	
Rupees.	Annas.
0	12
1	0
When the value exceeds Rs. 200 and not 300 Rs. ...	
When the value exceeds Rs. 300 and not 400 Rs. ...	
and for every additional value of Rs. 100 a further duty of 4 annas, and for the transfer of every quarter or half of any such share a corresponding rate of duty.	
EXEMPTION.	
All transfers of subscription to any of the Government Loans, or other Government Securities.	
20. CO-PARTNERSHIP.—Deeds or other Instruments of.	8 0
21. COPIES.—Copy or counterpart of any Deed or Instrument attested to be a true copy and furnished to a party to the same for the purpose of being given in evidence for the recovery of any sum of money, property, interest, or right secured thereby	The same duty as prescribed for the original Deed by this Act.
22. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the agreement, contract, bond, deed, or other instrument, per sheet	
23. Copy of Extract of any Deed, Instrument, Schedule, Receipt, or other matter annexed to any agreement, contract, bond, deed, or other instrument, per sheet	0 8
24. Copies authenticated of any records, letters, accounts, statements, reports, or other writings, furnished to individuals from any of the Public Officers of Government, per sheet	0 8
For copies of Revenue and Judicial Papers to be given from the Courts of Justice, Revenue Kutcheries, &c.	See Schedule (B)
EXEMPTION.	
Copies of papers which Public Officers are directed by any law or general regulation to make, require, or furnish, for which Stamps are not specially required by this Schedule.	The same Stamp as for Conveyances.
25. Deeds of gift and dower whether to take effect on the instant, or at a further period, determinate or indeterminate	
26. Deeds of any kind not otherwise particularized in this Schedule	As Agreements.
27. EXCHANGES.—Any Deed or Instrument whereby any real property shall be conveyed or surrendered in exchange for other property—	Rupees. Annas.
If no sum of money shall be paid or agreed to be paid for equality of exchange.	8 0
If any sum of money be paid or agreed to be paid for equality of exchange	A Stamp of value exceeding by eight Rupees the Stamp required for a Conveyance in a case where the consideration is equal to the sum paid or agreed to be paid for equality of exchange.
28. Engagements to cultivate, produce, provide, or derive any article of commerce in consideration of advance made	
29. LEASES.—Any lease made in perpetuity, or for a term years, or period determinable within one or more lives, or otherwise contingent in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent	Shall be charged on the amount advanced at the rate of bonds.
	The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.

30. Any lease of lands, houses, or other real property at a rent without any payment of any sum of money by way of fine or premium—

Where the rent calculated for a whole year shall not exceed 24 Rupees

Exceeding 24 Rupees but not exceeding 50		Rs.
"	50	"
"	100	"
"	250	"
"	500	"
"	1,000	"
"	2,000	"
"	4,000	"
"	6,000	"
"	10,000	"
"	25,000	"
"	50,000	"

and for every additional 25,000 or part thereof

31. Any lease of lands, houses, or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium

32. Any Lease of lands, houses, or other real property, stipulating for a rent, and granted in consideration of a fine or premium

33. The counterpart of any Lease, that is, the Kubbolent or the like

#### EXEMPTIONS.

All Leases, Pottahs, and Kubbolents executed and exchanged with ryots and other actual cultivators of the soil, provided that no fine or premium be paid and no Security Bonds executed as part of the same transactions.

(The Malabar and Bombay.)

Every Lease and its counterpart (Pottah and Kubbolent) or other engagement contracted between landlord and tenant, relative to lands subject to the payment of Revenue to Government.

34. Letters, or Powers of Attorney, Mooklarnmahs, &c., not being of the kinds provided for in Schedule B—

For the performance of any special act or acts, or of the acts connected with any one particular suit, case, or transaction.

General, that is not restricted as above

Note.—For Wakaltnamahs, Mooklarnmahs, and other powers required to be filed for the conduct of suits, regular or summary, or proceedings of any kind pending before the Courts of Judicature or before the Revenue Authorities

35. Letters of license from creditors to debtors

36. MORTGAGES.—Any deed of mortgage or of conditional sale with or without possession given, of or for any lands, estates, or property, real or personal, intended as a security for money due or to be lent thereupon; also any deed or contract accompanied with a deposit of title deeds to any property, where the same may be made as security for payment of money due or lent at the time

37. Deeds of mortgage, or the like, given as security for the transfer of Government Securities or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued

#### PROPER STAMPS.

When the lease is for a period not exceeding one year.		When the lease is for a period exceeding one year	
Rs.	As.	Rs.	As.
0	1	0	8
0	8	0	12
0	12	1	0
1	0	2	0
2	0	1	0
1	0	8	0
8	0	16	0
16	0	32	0
24	0	18	0
10	0	80	0
100	0	200	0
200	0	100	0
100	0	200	0

The same Stamp as for a lease for a period exceeding one year.

A Stamp of value equal to the joint values of the Stamps for a fine or premium, in consideration of the fine, and a lease for the rent.

The same Stamp as for the lease.

Rupees. Annas.

0

1 0

See Schedule (B)

Rupees. Annas.

8

The same Stamp as for a Bond for the payment of the amount due or lent.

The same Stamp as for a Bond for the payment of the total amount assured or for the *bona fide* value.

PROPER STAMPS.

38. Deeds of mortgage given for the security of annuities for an indefinite period, such as life annuities  
Where it may be stipulated that the amount secured by such mortgage shall not exceed a certain sum ...  
Where the total amount secured by the mortgage is unlimited ...

Where a Bond may have been already taken for the amount secured, or where from any other cause the mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a Stamp has been executed ...

Where there are more Deeds than one required to execute the mortgage in the manner desired by the parties, then for every other Deed than the principal Deed, provided the original Deed has been duly stamped ...

39. Mortgages, assignments, or acknowledgments granted for loans or advances made on the deposit of Government Securities, bullion, plate, jewels, or other goods ...

40. Partitions by private agreement or made by Public Officers, of estates or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for every such share's copy of the deed of partition—

When the share's portion does not exceed one hundred Rupees in value ...

Exceeding 100 Rs., and not exceeding 200 Rs. ...

200 " ditto 100 "

400 " ditto 600 "

600 " ditto 800 "

800 " ditto 1000 "

And for every additional two hundred Rupees ...

When the subject of the partition, consisting either wholly or in part of other property than money, any money, not being part of such subject, is paid, or agreed to be paid for the purpose of compensating any difference from just proportion in the partition actually made of that subject ...

41. Policy of Assurance or Insurance, or other Instrument, by whatever name the same shall be called, whereby an Insurance shall be made upon any life or lives, or upon any event depending upon any life or lives—

For every sum of one thousand Rupees and also for each and every fractional part of one thousand Rupees.

42. Policy of Insurance of any ship, vessel, sloop, lighter, boat, or the like or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter, boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per centum on the sum insured, if the whole sum insured shall not exceed one thousand Rupees ...

If the sum insured exceed one thousand Rupees then for every one thousand Rupees, and also for any fractional part of one thousand Rupees whereof the same shall consist ...

Where the premium shall exceed two per cent on the sum insured, it the whole sum shall not exceed one thousand Rupees ...

If the sum insured exceeds one thousand Rupees, then for every one thousand Rupees and also for any fractional part of one thousand Rupees whereof the same shall consist ...

Promissory Notes ...

The same Stamp as for ten times the annual payment.

The same Stamp as for deeds of mortgage of such limited sum.

An optional Stamp—See Section XIV of the Act.

The same Stamp as for the Bond or other Instrument, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.

The same Stamp as for the principal Deed, if of value not exceeding eight Rupees; in other cases a Stamp of eight Rupees.

The same Stamp as for Promissory Notes.

Rupees.	Annas.
0	8
1	0
2	0
4	0
6	0
8	0
1	0

A Stamp of value equal to the joint values of the Stamp which would have been required had the subject of partition been actually divided with the just proportion and of the Stamp for a conveyance or deed of sale for a sum equal to the amount so paid, or agreed to be paid, for the purpose of compensating the difference therefrom.

Rupees.	Annas.
0	8
0	8
0	8
1	0
1	0

See Bills of Exchange.

PROPER STAMPS.

43. Promissory Notes for the payment of any sum by instalments, that is Kisthundies, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain ...

44. Protest of any Bill of Exchange or Promissory Note for any sum of money, or any Notarial Act not otherwise charged or exempted in this Schedule ...

45. Receipts or discharges given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged, or acquitted amounts to ten Rupees and does not exceed fifty Rupees ...

If the sum exceeds fifty Rupees ...

EXEMPTIONS.

(For the Presidency of Bengal.)

Receipts or discharges with respect to the rent of land paying Revenue to Government granted to any ryot or other actual cultivator, for the rent of land tilled by him.

(For the Presidencies of Madras and Bombay.)

Receipts or discharges with respect to the rent of land paying Revenue to Government granted to any tenant for the rent paid by him.

GENERAL EXEMPTIONS.

Receipts or discharges written upon Promissory Notes, Bills of Exchange, Drafts, or Orders, for the payment of money duly stamped.

Letters sent by the post acknowledging the arrival of any Promissory Notes, Bills of Exchange, or other securities for money.

Receipts or discharges written upon or contained in any Mortgage Deed, or other security, or any Deed of Conveyance, Settlement, personal bond, or other Instrument duly stamped, acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest, or annuity thereby charged.

Receipts given for money deposited in any Bank, or in the hands of any Banker, to be accounted for, whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for. Provided always that this exemption shall not extend to receipts or acknowledgments for sums paid or deposited for or upon letters of allotment of shares, in respect of calls upon any scrip or shares of or in any Joint Stock or other Company or proposed or intended Company, which such last mentioned receipts or acknowledgments, by whomsoever given, shall be liable to the duty charged upon receipts.

46. Schedules referred to in any Agreement, Lease, Bond, Deed, or other Instrument, for every thousand words, or part thereof.

47. Settlements, Marriage Settlements, &c., namely, any Deed or Instrument whereby any sum or sums of money, or any Government Securities or other property, real or personal, shall be settled, or agreed to be settled upon or for the benefit of any person or persons, in any manner whatsoever ...

EXEMPTION.

Wills, Testaments, and the like, together with Deeds merely declaratory of trust, or otherwise, pursuant to any previous Settlement, Deed, or Will.

The same Stamp as for a Bond for the payment of the whole amount.

Rupees. Annas.

2 0

0 1

0 1

10 0

The same Stamp as for a Bond for the payment of the amount or value settled or agreed to be settled; or in cases in which the value shall be indeterminate, an optional Stamp—See Section XIV of the Act.

PROPER STAMPS.

GENERAL EXEMPTION AND RULE.

Deeds, Instruments, and Writings of any kind, in which Government, or any Board, Commission, Court, or Public Officer may, in a public capacity, be a party, do not require Stamps.

NOTE.—The foregoing exemption does not extend to Deeds, Instruments, and Writings executed to or by the Court of Wards, Local Agents, or Officers acting under their authority, or to or by any Administrator General; neither does it extend to sales made for the recovery of arrears of revenue or rent, or in satisfaction of decrees or orders of Court, in which cases the purchasers shall be required to pay, along with the purchase money, the price of the requisite Stamp, or else provide such Stamp, and shall receive from the Officer conducting the sale a Deed of Sale (Byonamahs) executed on the proper Stamp.

Any Deed, Instrument, or Writing required by the foregoing Schedule to be stamped, may be written on one or more Stamps if the value of the Stamps used amount to the value required by the Schedule.

SCHEDULE B.

*Referred to in Section XIII of the Act, containing the Specification of Duties chargeable on Law Papers.*

1. Bail or Security Bonds (Hazir or Fial Zamin) whether of specified amount or with a penalty of a specific sum of money or of indefinite amount, when furnished and filed under special order of a Civil Court or of any Revenue Officer exercising Judicial powers ...

When executed between individuals not by order of Court ...

2. Copies of Judgments and Decrees when passed in any Court below the Sudder Dewanny Adawlut in all regular suits, of which the value of the claim amounts to fifty Rupees, per sheet ...

When passed in the Sudder Dewanny Adawlut in any regular suit, per sheet ...

3. Copies of Revenue and Judicial Proceedings or Orders, or Copies of Accounts, Statements, Reports, or the like filed on record and taken out for use or reference, or when left on proceedings in place of originals withdrawn, per sheet ...

And each sheet shall be of a size not exceeding that fixed for copy paper (No. 3 of the Stamp Office) and shall be written on one side thereof only.

4. Mookhtarnamahs, Wakalatnamahs, and other powers, filed or presented for the conduct of suits, regular or summary, of cases or proceedings of any kind pending before any Civil or Criminal Court or before the Revenue Authorities—

When presented to any Sudder Court ...

When presented to any Board of Revenue or Board or Commissioner of Customs, Salt, and Opium ...

When presented to any Court, Civil or Criminal, other than the Sudder Court, or to any Collector or other Revenue Officer ...

To be charged as Petitions.

To be charged as Bonds—See Schedule (A)

Rupees. Annas.

1 0

4 0

0 8

■ 0

2 0

0 8

EXEMPTIONS.

Mookhtarnamahs executed by Officers or Soldiers of the Army.

Counsel admitted in any case by any Criminal Court to appear on behalf of a prisoner without a written Mookhtarnamah.

		PROPER STAMPS.	
		Rupees.	Annas.
<p>5. Petitions of appeal not being from an order rejecting a plaint or from a decree or order having by any law the force of a decree; petitions or applications presented to any Civil Court, in relation to any matter cognizable by such Court, shall be written upon Stamp paper of the following value, namely,</p>			
When presented to the Sudder Court	...	■	0
When presented to any Court below the Sudder Court.	...	0	3
SPECIAL RULE FOR BENGAL.			
Petitions or applications not falling within any of the Exemptions of this Schedule, presented to the Nizamut Adawlut or to the Board of Revenue or Customs, Salt, and Opium	...	2	0
Petitions or applications not falling within any of the Exemptions of this Schedule, presented to any other Criminal Court or to any other Revenue Office	...	0	3
GENERAL EXEMPTIONS.			
<p>Petitions or applications presented to any Moonsiff's Court in relation to any suit or case of an amount or value less than fifty Rupees.</p>			
<p>Applications for the summons of a witness or other person to attend either to give evidence or to produce a document or in respect of the production or filing of any exhibit.</p>			
<p>Petitions of appeal presented to Magistrates against Chowkeedary assessment.</p>			
<p>Communications made to Magistrates in regard to Police matters not intended for record.</p>			
<p>Petitions to Collectors or Officers making settlements relating to matters connected with the assessment of lands, the ascertainment of rights or to other matters affecting the settlement of the Government revenue on lands, if presented pending the formation of such settlements.</p>			
<p>Petitions to Boards or Commissioners of Revenue relating to the same.</p>			
<p>All Petitions, applications, charges, and informations respecting crimes and offences.</p>			
<p>Petitions from prisoners, convicts, persons under examination or otherwise in duress or under restraint of the Court or its Officers.</p>			
EXEMPTIONS FOR THE PRESIDENCIES OF MADRAS AND BOMBAY.			
<p>No petition or application to the Revenue Authorities need be presented on Stamp Paper except as prescribed in the Special Rule given at the close of this Schedule, with respect to cases that fall within Regulation VI. 1828 of the Bombay Code.</p>			
<p>6. PLAINT.—Petition of, in suits and appeals not otherwise provided for, instituted in any Civil Court not within the local limits of the jurisdiction of the Courts established by Royal Charter for the recovery of any sum of money or to obtain possession of any interest, matter, or thing—</p>			

SCALE FOR PLAINTS.				PROPER STAMPS.	
				Rupees.	Annas.
If the amount or value of the property claimed shall not exceed 16 Rupees				1	0
Above	16 Rupees and not exceeding	32	"	2	0
Do.	32 "	64	"	4	0
Do.	64 "	150	"	8	0
Do.	150 "	800	"	16	0
Do.	300 "	800	"	32	0
Do.	800 "	1,600	"	50	0
Do.	1,600 "	3,000	"	100	0
Do.	3,000 "	5,000	"	150	0
Do.	5,000 "	10,000	"	250	0
Do.	10,000 "	15,000	"	350	0
Do.	15,000 "	25,000	"	500	0
Do.	25,000 "	50,000	"	700	0
Do.	50,000 "	1,00,000	"	1,000	0
Do.	1,00,000			2,000	0

Petitions of plaint in suits instituted in the Courts of Collectors under Act X. of 1859, shall be subject to the foregoing duties.

NOTE.—(a). Within the Presidency of Bengal in suits for lands paying revenue to Government, if forming one entire Mehaul, or a specific portion thereof with a defined jumma, the value shall be assumed in the Ceded and Conquered Provinces, including Cuttack, at the amount of the annual jumma payable to Government on account of the Mehaul or portion thereof as aforesaid; and where the land has been assessed in perpetuity, at three times the amount of the annual jumma.

(b). Within the Presidency of Madras, in suits for land paying Revenue to Government, the value of the property shall be assumed at the amount of the annual aggregate produce of the land computed as payable by the dependent Talookdars, Under-Farmers, and Ryots on account of the year in which the suit may be preferred.

(c). Within the Presidency of Bombay, in suits for land paying Revenue to Government, the value of the property sued for shall be calculated at the amount of the annual assessment.

(d). In suits for Lakhiraj, Enam, or rent-free land, the value shall be calculated at eighteen times the aggregate annual rent payable by the ryots or other under-tenants of the land.

(e). In suits instituted for houses, gardens, and other things of value, real or personal, not of the descriptions above specified; as well as for any interest in Malgoozars land or for any other right or thing not capable of valuation under the above rules, the amount shall be computed according to the estimated selling price, or when no such estimate can be made at the sum at which the plaintiff shall estimate the value of his suit; and suits for damages or compensation for injury sustained and the like shall be valued at the amount claimed by plaintiff.

(f). If an appeal or plaint, which shall have been rejected by the Lower Court on any of the grounds mentioned in Act VIII of 1859, shall be ordered to be received, or if a suit shall be remanded in appeal for a second decision by the Lower Court, the Appellate Court shall grant to the Appellant a certificate authorizing him to receive back from the Collector the full amount of stamp duty paid on the petition of appeal.

	PROPER STAMPS.
<p>7. Razzenamahs, Rufanamahs, Soolunamahs, or the like, that is to say :—</p> <p>Any written application, whereby, or according whereunto, a suit pending in a Civil Court shall be adjusted, or be capable of adjustment, without an award of the presiding Judge or other Officer ...</p> <p>SPECIAL RULE FOR THE PRESIDENCY OF BOMBAY.</p> <p>Suits cognizable before Collectors under the operation of Chapter VIII Regulation XVII. 1927 as modified by Act XVI of 1938 shall be subject to the same rules in regard to Stamps, as are in force as above for the Courts of Civil Judicature.</p> <p>GENERAL RULE.—If the subject matter of any plaint, written statement, or petition cannot be conveniently comprised within one Stamp Paper of the value above prescribed, one or more additional pieces of paper may be used of the value required for Petitions.</p>	<p>To be charged as in Petitions.</p>

M. WYLLIE,  
Clerk of the Council.



# The Calcutta Gazette.

SATURDAY, JUNE 30, 1860.

## LEGISLATIVE COUNCIL OF INDIA.

THE 27TH JUNE 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor General on the 20th June 1860, and is hereby promulgated for general information :—

ACT No. XXVII of 1860.

*An Act for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons.*

WHEREAS it is expedient to consolidate and amend certain Acts now in force which provide greater security for persons paying to the representatives of deceased Hindoos, Mahomedans, and others not usually designated as British subjects, debts which are payable in respect of the estates of such deceased persons, and which facilitate the collection of such debts by removing all doubts as to the legal title to demand and receive the same; It is enacted as follows :—

I. Act XX of 1841 (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons*) : so much of Act VIII of 1842 as relates to the said Act XX of 1841 : Act X of 1851 (*to amend Act XX of 1841 for the administration of personal estate of deceased persons*) : and Act VIII of 1854 (*to explain and amend Act X of 1851 and Act XX of 1841*)—are hereby repealed; except as to certificates granted and acts done under the authority of the said laws before the passing of this Act.

II. No debtor of any deceased person shall be compelled in any Court to pay his debt to any person claiming to be entitled to the effects of any deceased person or any part thereof, except on the production of a certificate to be obtained in manner hereinafter mentioned, or of a probate or letters of administration, unless the Court shall be of opinion that payment of the debt is withheld from fraudulent or vexatious motives, and not from any reasonable doubt as to the party entitled.

III. The District Court within the jurisdiction of which the deceased shall have ordinarily resided at the time of his death, or if at that time he had no fixed place of residence then within the jurisdiction or which any part of the property of the deceased may be found, shall have authority to grant a certificate under this Act. The applicant in his petition shall set forth his title. The Court shall issue notice of application, inviting claimants, and fixing a day for hearing the petition, and upon the appointed day or as soon after as may be convenient shall determine the right to the certificate and grant the same accordingly.

IV. The certificate of the District Court shall be conclusive of the representative title against all debtors to the deceased, and shall afford full indemnity to all debtors paying their debts to the person in whose favor the certificate has been granted.

V. The Court may take such security as it shall think necessary from any person to whom it shall grant a certificate, for rendering an account of debts received by him, and for indemnity of persons who may be entitled to the whole or any part of the monies received by virtue of such certificate, whose right to recover the same by regular suit against the holder of the certificate is not affected by this Act.

VI. The granting of such certificate may be suspended by an appeal to the Sudder Court, which Court may declare the party to whom the certificate should be granted, or may direct such further proceedings for the investigation of the title as it shall think fit. The Court may also, upon petition, after a certificate shall have been granted by the District Court, grant a fresh certificate in supersession of the certificate granted by the District Court. Such fresh certificate shall not affect

any payments made to the person to whom any former certificate may have been granted, without notice that the same has been superseded, but shall entitle the person named therein to receive all monies that may have been recovered under the first certificate from the person to whom the same may have been granted.

VII. Every certificate shall give authority to the person to whom the same is granted throughout the Presidency within which the same is granted, and no certificate subsequently granted in respect of the same property shall be valid or effectual, except as hereinafter mentioned.

VIII. If the estate of the deceased shall include any Government Securities, Bank-Shares, or any shares in any Public Company, the certificate may empower the person certified as aforesaid to receive interest or dividends thereon, or on any of them, or to negotiate the same or any of them: in such case the certificate shall describe the securities and shares in respect of which such powers are given, and such powers shall not be vested by the certificate except by express words.

IX. In the case of disputes among persons claiming to be jointly entitled to be proprietors of any Government Securities as the representatives of any deceased person, the District Court, whenever sufficient cause shall be shown, and on the request of any such claimant, may, so far as concerns the said securities, grant a certificate under this Act to such person as shall be from time to time appointed by the local Government to act as trustee under this Section, and shall specify in such certificate the several persons appearing to him to be such proprietors, and their several shares; and the said trustee by virtue of such certificate shall be entitled to receive and give discharges for the interest accruing due on such securities, and shall account for and pay the sum to the several persons specified in the certificate to be thereunto entitled, according to the shares therein set forth, and shall be empowered to act in all other respects concerning the said securities as agent for such persons, and shall be entitled to receive such commission, not exceeding one per centum on the sums received and paid by him, as the local Government shall think fit. Provided nevertheless that the right of any other person to recover the whole or any part of the monies so paid by regular suit against all or any of the persons to whom the same have been paid, shall not be affected by this Act.

X. If any such disputes among persons claiming to be proprietors of Government Securities are not ended within two years from the date of the certificate granted under the last preceding Section, the said trustee may apportion the principal sum of the said securities rateably among the parties appearing from the certificate to be proprietors thereof, and may apply for and receive new securities from the proper Officer appointed to issue the same in the respective

names of the several parties certified to be entitled thereto; provided that such new securities shall be issued only according to the rules in use for the regulation and issue of such Government Securities, and the receipt of the said trustee for such new securities, by endorsement on the old securities or otherwise, shall be a legal discharge to the Government against the disputing parties claiming to be entitled to the several amounts for which such securities shall be issued. Provided always that, if the amount of any Government Securities in dispute or any part thereof shall not be sufficient to admit of their rateable division according to the rules applicable to the issue of such securities, the said trustee may sell and dispose of the disputed securities, or such part as shall be necessary under this provision, and apportion the proceeds thereof among the parties entitled to receive the same.

XI. Every certificate granted to the trustee appointed under Section IX, shall be taken to supersede and annul any previous certificate so far as such previous certificate relates to the said Government Securities.

XII. When a certificate shall have been granted, in cases in which such certificate would be valid but for the previous grant of a certificate, all payments made to the person holding the latter certificate in ignorance of the grant of the previous certificate, shall be held good against claims under such previous certificate.

XIII. With regard to the property of a deceased Hindoo, Mahomedan, or other person not usually designated by the term "British subject," no certificate in respect of any such property shall be valid if made after a probate or letters of administration granted in respect of the same, provided assets belonging to the deceased were at the time of his death within the local jurisdiction of the Court granting the probate or letters of administration.

XIV. Where a certificate shall have been granted, in cases in which such certificate would be valid but for a probate or letters of administration previously granted, all payments made to the person holding the certificate in ignorance of the previous granting of the probate or letters of administration, shall be held good against claims under the probate or letters of administration so previously granted.

XV. No probate or letters of administration shall be valid for the purpose of the recovery of debts or for the security of debtors, after a certificate granted in respect of the same property for which such probate or letters of administration shall have been granted, provided assets belonging to the deceased were at the time of his death within the jurisdiction of the Court granting such certificate.

**XVI.** Where probate or letters of administration may have been granted in cases in which such probate or letters of administration would be valid but for the previous grant of a certificate, all payments made in ignorance of the previous grant of the certificate shall be held good against claims under such previous certificate.

**XVII.** Curators appointed under Act XIX of 1841 who may be invested with certain powers which are conferred on persons obtaining certificates under this Act, shall not exercise any powers which, but for that Act, would lawfully belong to persons obtaining certificates, or to executors or administrators where a certificate, probate, or letters of administration has been actually obtained; but all persons who may have paid debts or rents to a curator authorized by a Court to receive the same, shall be indemnified, and the curator shall be responsible for the payment of the same to the person who has obtained a certificate, the executor, or administrator as the case may be.

**XVIII.** All probates and letters of administration granted by any Supreme Court of Judicature in cases in which any assets belonging to deceased persons were at the time of their deaths within the local jurisdiction of the Court granting the probate or letters of administration, shall have the effect of probate and letters of administration granted in respect of the property of British subjects, but for the purpose of the recovery of debts only and the security of debtors paying the same, except so far as is in this Act provided.

**XIX.** A certificate of administration granted by the British Representative accredited to any Foreign Prince or State, shall, as regards the residents within the Territories of such Prince or State, have the same effect in respect to Government Securities as a certificate granted to a Native subject of Her Majesty under the provisions hereinbefore contained.

**XX.** Every certificate of administration granted under the last preceding Section shall, as regards the Government Securities, give authority to the person to whom the same shall be granted throughout the British Territories in India, and have the same effect throughout the said territories as a certificate granted under Section VII of this Act has within the Presidency within which the same is granted.

**XXI.** Any Court or Officer authorized to grant a certificate, may from time to time extend the same to any Government Security or Bank share not originally specified therein, and every such extension shall have the same effect as if the Government Security or Bank share to which the certificate shall be extended had been originally specified therein.

**XXII.** Upon the extension of a certificate, security may be required in the same manner as upon the original grant of a certificate.

**XXIII.** Nothing in this Act contained shall be held to extend to the property of any person usually designated as a British subject.

**XXIV.** The following words and expressions in this Act shall have the meaning hereby assigned to them, unless there be something in the subject or context repugnant to such construction (that is to say)—

Words importing the singular number shall include the plural number, and words importing the plural number shall include the singular number.

Words importing the masculine gender shall include females.

The words "District Court" shall mean the principal Civil Court of original jurisdiction of a Zillah or District.

The words "Sudder Court" shall be deemed to include the highest Civil Court of Appeal in any part of the British Territories in India not subject to the control and superintendence of a Sudder Court.

M. WYLIE,  
Clerk of the Council.

THE 20TH JUNE 1860.

THE following Bill was read a second time in the Legislative Council of India on the 20th June 1860, and was referred to a Select Committee who are to report thereon after the 23rd of September next:—

*A Bill for giving to the Universities of Calcutta, Madras, and Bombay the power of conferring Degrees in addition to those mentioned in Acts II, XXII, and XXVII of 1857.*

WHEREAS it is expedient to give to the Universities of Calcutta, Madras, and Bombay established under Acts II, XXII, and XXVII of 1857, the power of conferring Degrees other than the Degrees in that Act expressly provided for; It is enacted as follows:—

I. It shall be competent to the Chancellor, Vice Chancellor, and Fellows of the Universities of Calcutta, Madras, or Bombay respectively to confer such Degrees as the said Chancellor, Vice Chancellor, and Fellows of any such University shall appoint by any Bye-laws or Regulations made and passed by them in the manner provided in the said Acts and submitted to and approved by the Governor-General in Council.

II. All the provisions contained in the said Acts II, XXII, and XXVII of 1857, with respect to the Degrees therein mentioned and to the examinations for those Degrees, shall apply to any Degrees which may be conferred under this Act and to the examinations for such Degrees.

M. WYLIE,  
Clerk of the Council.

**HOME DEPARTMENT.**

No. 1201.

*Fort William, the 20th June 1860.*

The Reverend A. B. Spry, a Chaplain on the Bengal Establishment, reported his return from leave on the 27th instant, per Steam-ship *Ambia*.

2. Mr. Spry's services are placed at the disposal of the Government of Bengal.

W. GRAY,

*Secy. to the Govt. of India.*

**FOREIGN DEPARTMENT.**

No. 2323.

*Fort William, the 27th June 1860.*

The Governor General in Council is pleased to appoint Lieutenant T. Cadell, of the 2nd European Bengal Fusiliers, temporarily to the Command of the Aden Troop.

Lieutenant Cadell received charge of the Troop from Lieutenant H. Moore on the 7th instant.

No. 2321.

*The 28th June 1860.*

The Governor General in Council is pleased to make the following appointments in the Province of Nagpore:—

Mr. A. B. Ross to be Superintendent of Survey and Settlement, with effect from the 17th April 1858.

Mr. D. Sinclair and Kaze Azcem-ood-deen to be Extra Assistants to the Superintendent of Survey and Settlement, with effect respectively, the former from the 2nd January, and the latter from the 12th November 1858.

No. 2325.

*The 29th June 1860.*

Lieutenant A. G. Mayne assumed charge of his appointment as Brigade Major of Mayne's Horse on the 6th instant.

No. 2326.

Lieutenant W. P. Harrison, Assistant Commissioner 1st Class, received charge of the Shoay Gyeen Treasury from Moung Shoay Dob, Assistant Commissioner 3rd Class, on the 29th May

CECIL BRADON,

*Secy. to the Govt. of India.*

**FINANCIAL DEPARTMENT.**

No. 56.

*Fort William, the 28th June 1860.*

*Notification.*—Mr. F. Forbes, Officiating Sub-Treasurer at Madras, having been ordered to proceed to England on Medical Certificate, His Excellency the Governor General in Council is pleased to sanction the following arrangements:—

Mr. E. F. Harrison, Civil Auditor at Madras, to be Sub-Treasurer at Madras.

Mr. H. D. Sandeman, Sub-Treasurer, Madras, to be Civil Auditor, Madras, but to continue to officiate as Civil Auditor, Fort William.

Mr. W. Balmain, Accountant, Punjab, to officiate as Civil Auditor, Madras.

Mr. G. Raynor, Officiating First Assistant Accountant General to the Government of Madras, to officiate as Civil Auditor, Madras, pending the arrival of Mr. Balmain.

Mr. T. Peachy, Officiating Second Assistant Accountant General to the Government of Madras, to officiate as First Assistant Accountant General in the room of Mr. Raynor, until Mr. Raynor is relieved of the duties of Civil Auditor by Mr. Balmain.

Mr. C. E. Chapman, Civil Auditor, North-Western Provinces, and now Acting Civil Auditor, Punjab, to officiate as Accountant, Punjab, *vice* Mr. Balmain.

Mr. W. E. Gordon, Head Uncovenanted Assistant in the Office of the Accountant, Punjab, to officiate as Civil Auditor, Punjab.

By Order of His Excellency the Governor General in Council,

C. HUGH LUSHINGTON,

*Secy. to the Govt. of India.*

**MILITARY DEPARTMENT.**

*Fort William, the 29th June 1860.*

No. 690 of 1860.—The services of Captain J. C. Bonamy, of the 32nd Regiment Native Infantry, are temporarily placed at the disposal of the Government of Bengal.

No. 661 of 1860.—His Excellency the Governor General of India in Council is pleased to admit Duffadar Prem Sing, of Mende's Horse, to the 3rd Class of the Order of Merit, for his active exertions under Ressaldar Bahadoor Esree Persaud against the notorious Soondceah Leader Umbajee.

No. 682 of 1860.—The following paragraphs of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 199, of the 25th May 1860, are published for general information:—

*Para. 1.* The under-mentioned Officers have been permitted to return to their duty, *viz.*—

Major J. W. Carnegie.

" C. V. Bowie.

" C. R. Browne, by the Steamer of the 20th May.

Captain E. St. George.

" H. T. Pollock.

" B. T. Reid.

Lieutenant H. DeBrett.  
 " C. H. Palliser  
 " J. Watson, *via* the Cape, in June.  
 Surgeon E. Campbell.

2. The under-mentioned Officers have been granted extensions of leave for the periods specified, *viz.* :—

Colonel H. Tombs, c. n.,	... 4 Months.
Lieut.-Col. E. R. W. Ellis	... 3 "
" C. Cheape	
Major R. P. Anderson	... 6 "
" J. G. Gaitskell	
" E. Sissmore	... 4 "
Captain D. Briggs	... 6 "
2nd Captain E. H. Willoughby	... 3 "
Lieutenant F. D. Harrington	
" W. Battye	
" J. R. McPherson	... 6 "
" E. H. C. Simpson	
" J. T. Liscombe	
" E. T. Goodridge, to 12th Oct. next.	
Asst.-Surg. T. Farquhar	2 Months.
" J. A. Sewell, m. n.,	
Veterinary-Surgeon R. W. Murray	6 "

3. The under-mentioned Officers have been permitted to retire from the Service, from the dates specified, *viz.* :—

Colonel G. C. Ponsonby, 2nd European Light Cavalry, from the 25th February 1860.

Lieutenant Colonel A. M. McPherson, 43rd Native Infantry, from the 24th March 1860.

Captain M. A. Garstin, 73rd Native Infantry, from the 30th March 1860.

4. Captain J. A. Lane, of the 66th Regiment Native Infantry, has been permitted to resign the Service from the 21st April 1860.

5. Lieutenant Colonel A. Hall, of the 5th European Light Cavalry, who, while on leave to this Country on Sick Certificate, was requested to proceed to Egypt to purchase Horses for use in India, has been allowed to account as service for Pension for the period (five months) of his absence from this Country for the above-mentioned purpose.

6. I have to inform you that it has been decided that those Officers who have been allowed to count their leave on Sick Certificate as service for Pension will be ineligible to a Furlough on private affairs, until they have served six years in India from the date of their return to duty.

7. The under-mentioned Officers, who came to this Country on duty with Discharged Troops, having completed the two months' privilege leave allowed to them, were ordered to return to India by the Overland Route. Passages were provided for them on the Steamers which left Southampton on the dates specified, *viz.* :—

Lieutenant J. S. Irvine, 20th April.  
 Assistant Surgeon J. Wilson, 20th April.  
 Captain D. K. Prosser, 4th May.  
 Lieutenant G. Chackiew, 4th May.

8. The under-mentioned Officers having produced Medical Certificates of their unfitness to return to India at the expiration of the two months' privilege leave allowed to them, have been per-

mitted to remain in this Country for six months, *viz.* :—

Captain F. W. Drummond.  
 Lieutenant G. W. Holdsworth.  
 " W. Gully.  
 " H. Caulfield.  
 " C. E. Farquharson.  
 " H. Goschen.  
 " A. Shepherd.

9. With reference to paragraphs 7 and 8 of Military Letter to India, No. 78, dated the 24th February 1860, the under-mentioned Officers have been permitted to remain in this Country, pending the result of an application to your Government for Furlough, *viz.* :—

Captain A. B. Beatson.  
 2nd Captain A. D. Dennise.

10. With reference to paragraph 9 of Military Letter to India, No. 78, dated the 24th February 1860, Lieutenant J. R. G. Sweeney has been permitted to remain in this Country until the 20th July.

11. Captain W. K. Fooks, of the Artillery, has been granted leave on private affairs from the 4th to the 20th May. He is not entitled to pay or to count time as service for the period between those dates.

12. Assistant Surgeon A. R. Atkinson, who was permitted to remain for a short period on private affairs, having, when advised that a passage was engaged for him, forwarded a Medical Certificate of his unfitness to return to his duty, has been permitted to remain in this Country for six months without pay.

13. The services of Lieutenants J. L. Loch, of the 2nd European Cavalry, and T. A. Hunter, of the 2nd European Regiment, being required to do duty with Recruits for Bombay on the *Monteagle*, they were ordered to proceed by that Vessel.

No. 633 of 1860.—The under-mentioned individual is admitted to Pension, as specified opposite to his name :—

Sergeant Major D. Lynch,	} Thirty Rupees per mensem, payable in India.
of the 2nd Assam Light Infantry	

No. 684 of 1860.—His Excellency the Governor General in Council is pleased to make the following appointments :—

Colonel George Baltour, c. n., to be President of the Military Finance Commission.

R. Temple, Esq., Civil Service, Chief Commissioner of Currency and Chief Assistant to the Financial Member of Council, for special Service, and

Major R. S. Simpson, Assistant Commissary General, to be Members of the Military Finance Commission.

No. 685 of 1860.—Captain and Brevet Major Francis Graeh Crossman, of the 45th Regiment Native Infantry, is permitted to proceed on Sick Medical Certificate, and to be absent from Bengal on that account for six months, under the new Regulations.

No. 686 of 1860.—The under-mentioned Officers are permitted to proceed to Europe, on furlough on private affairs:—

Captain and Brevet Major Charles William Miles, of the 23rd Regiment Native Infantry, Commandant 4th Bengal Police Battalion ...	For three years, under the old Regulations.
Surgeon St. George Wade Tucker, M. D., of the Medical Department, attached to the 16th Punjab Infantry	For three years, under the old Regulations.
Surgeon Harman Read Bond, of the Medical Department, Medical Store-keeper, Sealkote	For three years, under the old Regulations.
Lieutenant Henry Thomas Oldfield, of the 9th Regiment Native Infantry, 2nd in Command, Agra Police Battalion	For three years, under the old Regulations.

No. 687 of 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence on Sick Certificate:—

Lieutenant Stephen William Barrow Sherman, of the 11th Madras Native Infantry	For fifteen months, under the new Regulations.
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No. 688 of 1860.—The services of Lieutenant H. H. Lyster, of the 72nd Native Infantry, Officiating Sub-Assistant, Stud Department, are placed at the disposal of the Commander-in-Chief for appointment as an Aide-de-Camp on His Excellency's Personal Staff.

No. 689 of 1860.—The following Extract from the *London Gazette* of the 25th May 1860 is published for general information:—

War Office, 25th May 1860.

**BREVET.**

Major Samuel Edgar Owen Ludlow, Madras Engineers, to be Lieutenant-Colonel in the Army, dated 25th May 1860.

No. 690 of 1860.—With reference to a Notification issued by the Government of Bengal, dated 22nd instant, published in the *Calcutta Gazette* of the 25th, the services of Assistant Surgeon J. Elliot are, at his own request, re-placed at the disposal of His Excellency the Commander-in-Chief.

No. 691 of 1860.—The under-mentioned Officer, who proceeded to England on duty with Discharged Soldiers, is granted Furlough on private affairs, from such date as may be fixed by the Right Hon'ble the Secretary of State for India:—

Lieutenant and Brevet Captain Albert Salcombe Beaton, of the 56th Regiment Native Infantry	For two years, under the old Regulations.
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No. 692 of 1860.—The under-mentioned Officers have reported their departure on the dates specified opposite to their respective names:—

Captain and Brevet Major R. Strachey, of the Corps of Engineers, Consulting Engineer to the Governments of India and Bengal, in the Railway Department, on leave for eighteen months. Government General Order No. 568, of the 29th May 1860	Nubia, 5th May 1860.
Captain and Brevet Major W. Murray, of the 46th Madras Native Infantry, Commandant 1st Cavalry, Hyderabad Contingent, on leave for fifteen months. Government General Order No. 585, of the 31st May 1860	Salsette, 12th May 1860, from Bombay.
Major W. G. Arrow, 28th Bombay Native Infantry, Commandant 3rd Infantry, Nagpore Irregular Force, on leave for eighteen months. Bombay General Order No. 274 of the 8th May 1860	
Captain P. F. Gardiner, of the 29th Regiment Native Infantry, Commandant 10th Punjab Infantry, on leave for fifteen months. Government General Order No. 633, of the 12th June 1860	Northam, 7th June 1860, from Bombay.
Lieutenant and Brevet Captain H. Hayley, of the 69th Regiment Native Infantry, Captain of Police, Dera Ismail Khan, on leave for fifteen months. Government General Order No. 633, of the 12th June 1860	
Major F. M. Baker, of the 65th Regiment Native Infantry, Executive Engineer, Punjab Division of Public Works, on furlough for two years. Government General Order No. 630, of the 18th May 1860	Gloriana, 11th June 1860.
Brevet-Colonel G. J. Jameson, of the 1st Bombay European Regiment, (Fusiliers) Military Auditor General, Bombay, and President of the Military Finance Commission, on leave for fifteen months. Government General Order No. 612, of the 6th June 1860	Simla, 20th June 1860.
Lieutenant J. F. Templer, of the 3rd European Regiment, on leave for three years. Government General Order No. 637, of the 12th June 1860.	

R. S. H. BURN, Major-General  
Secy. to the Govt. of India

**PUBLIC WORKS DEPARTMENT.****GENERAL.—ESTABLISHMENTS.**

No. 132.

*Fort William, the 29th June 1860.*

**Appointments.**—Major J. H. Maxwell, of Engineers, 1st Class Executive Engineer, to be Superintending Engineer 2nd Circle, North-Western Provinces, *vice* Lieutenant-Colonel N. C. Macleod about to retire from the Service.

Major Maxwell will not join till relieved of the Command of the Sappers and Miners.

No. 133.

Mr. James Ross is appointed a temporary Assistant Supervisor in the Public Works Department in the North-Western Provinces, and posted to the Sahajee Pass Branch Road.

No. 134.

Mr. M. Lynch is re-appointed to the Public Works Department as a Supernumerary Overseer and posted to the North-Western Provinces.

No. 135.

**Notification**—Colonel T. T. Pears, C. B., of the Madras Engineers, assumed charge of the Chief Engineer's Office, Mysore, on the 31st of May 1860.

C. H. DICKENS, Captain,  
Offg. Secy. to the Govt. of India.

**ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.**

No. 3447.

**APPOINTMENTS.**—*The 26th June 1860.*—Mr. H. T. Prinsep, Magistrate of Howrah, is vested with the powers of a Deputy Collector in the Districts of Hooghly and the 24-Pergunnahs.

Moonshee Feda Ali, Deputy Magistrate and Deputy Collector of Patna, is transferred to Behar, in which District he will exercise the special powers of an Assistant to a Magistrate described in Clause 3, Section II, Regulation III. of 1821.

Baboo Rasheebaharry Bose to be a Deputy Magistrate under Act XV. of 1843, and a Deputy Collector under Regulation IX. of 1833 in Pooree, and to exercise the full powers of a Magistrate in that District.

Baboo Rai Boop Sing to be a Deputy Collector under Regulation IX. of 1833 in Sambulpore.

Baboo Balram Putnaik to be Moonsiff of Sambulpore.

*The 28th June 1860.*—Mr. C. Sconce to be Secretary to the Local Committee of Public Instruction at Baraset.

**LEAVE OF ABSENCE.**—*The 25th June 1860.*—Moulavy Mahomed Wajid, Sudder Ameen and Sudder Moonsiff of Bhargulpore, for one week, under Section II. of the Uncovenanted Absentee Rules, in extension of the leave granted to him on the 9th inst.

*The 27th June 1860.*—Captain C. W. Miles, Commandant 4th Police Battalion, for four weeks, under the Resolution of the Government of India, dated the 14th January 1859, preparatory to proceeding to Europe on Furlough.

Moulavy Shuffecooddeen Mahomed, Law Officer of Backergunge, for two months, on Medical Certificate, under Clause 2, Section V. of the Uncovenanted Absentee Rules, in extension of the leave granted to him on the 4th instant.

**NOTIFICATIONS.**—*The 20th June 1860.*—The two Ferries established respectively on the Damoodur and Ballesour Rivers, at points close to the Head Quarters of the Porezapore Sub-Division, are declared Public, under Regulation VI. of 1819.

It is hereby notified, that Act XXII. of 1860 being "an Act to remove certain Tracts in the Eastern border of the Chittagong District from the jurisdiction of the Tribunals established under the general Regulations and Acts," will take effect from and after the 1st August next.

A. R. YOUNG,  
Secy. to the Govt. of Bengal.

**ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.**

No. 562A.

**MILITARY DEPARTMENT.***Camp Nynce Tal, the 18th June 1860.*

**Notification**—The following Extract from the G. O. G. G., No. 603 of 1860, page 1242, from the *Calcutta Gazette*, dated the 6th instant, is republished:—

Corps.	Rank and Name.	To what Rank.	From what date.	In whose room
54th Regiment Native Infantry	Captain and Brevet Major, John William Carter	Major	27th May 1860.	Major F. S. Paterson, deceased.

No. 563A.

**Leave of absence.**—Leave of absence, for two months, to proceed to Jubbulpore on Medical Certificate, is granted to Lieutenant S. S. Sutherland, Commandant of the Nursingpore Battalion, from the date on which he may avail himself thereof.

Mr. J. J. Higgins, the Adjutant, will take temporary charge of the Nursingpore Battalion, in addition to his other duties, during the absence of Lieutenant Sutherland, or until further orders.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

O. M. GLASS, Lieut.,  
Asst. Mil. Secy. to Govt., N. W. P.

Notification.

FORT ST. GEORGE, 20th MARCH 1860.

THE Government of Madras are prepared to receive offers, through the Superintendent of Marine, for the establishment of a Line of Steamers of not less than 600 Tons gross and 150 Horse-power, or thereabout, between Madras, the Northern Ports, and Rangoon, on the following conditions :—

1st.—That a Steamer be despatched to Rangoon two days after the arrival of the first or second Suez Steamer of the month, as may hereafter be decided, touching at Masulipatam, Cocanada, and Vizagapatam, and that she return to Madras by the same route.

2nd.—That she carry all Mails free of expense to Government.

3rd.—That she shall afford the regulated space below decks for at least 100 Natives, accommodation (Cabin) for 5 Officers and 3 Warrant Officers, and stowage in the hold for 30 tons of Stores.

4th.—That the freight and passage money shall be according to the following scale :—

Between	Cabin Passage.	Intermediate Passage.	Children. Cabin Passage.		Deck Passage.		Freight per ton of 50 cubic feet.	Treasure.
			Above 7 and under 16 years.	Under 7.	Europeans.	Natives.		
					Children.	Half fare.		
Madras and Masulipatam ...	60	24	30 0	15 0	16 0 0	12 0 0	18	1 per cent.
Do do Coringa ...	70	28	35 0	17 8	17 5 4	12 10 8	21	Do.
Do do Vizagapatam ...	80	32	40 0	20 0	18 10 8	14 0 0	24	Do.
Do do Rangoon ...	150	60	75 0	37 8	26 10 8	20 0 0	45	Do.
Masulipatam and Coringa ...	30	12	15 0	7 8	8 0 0	6 0 0	15	Do.
Do do Vizagapatam ...	40	16	20 0	10 0	9 5 4	6 10 8	18	Do.
Do do Rangoon ...	135	54	67 8	34 0	24 0 0	18 0 0	40	Do.
Coringa and Vizagapatam ...	30	12	15 0	7 8	8 0 0	6 0 0	15	Do.
Do do Rangoon ...	120	48	60 0	30 0	21 5 4	16 0 0	35	Do.
Vizagapatam and Rangoon ...	105	42	52 8	26 0	18 10 8	14 0 0	30	Do.

5th.—That each Cabin Passenger be permitted to carry 3 Cwts. baggage, and each Deck Passenger 40 lbs., exclusive of their Arms and Knapsacks; and that extra space be allowed for the men's provisions, which will be supplied by the Commissariat.

6th.—That the Commander be held responsible for the custody and issue of the provisions in the mode adopted on board Government Transports or other Vessels carrying Troops; and

7th.—That in the event of the Steamer failing to keep to her time of departure from Madras the subsidy and guarantee shall not be claimable, and that in all cases the subsidy shall not be payable until the Vessel has accomplished her voyage out and home.

2. The Government will guarantee freight and passage money to the extent of (7,500) seven thousand and five hundred Rupees on each full trip from Madras and back.

3. Cabin Passengers are to be provided with a liberal table, including liquors.

4. Intermediate passage is intended for Warrant Officers who are entitled to a plain, substantial mess, without liquor.

5. Deck Passengers will be fed by the Government, but the Commander will be required to take charge of issue and cook their food.

6. Parties tendering should state full particulars of the Vessel or Vessels they would propose to employ, more especially as to age, tonnage, horse-power and 'tween-deck accommodation for Troops, and the subsidy required should be stated for the voyage from Madras and back.

7. No penalties will be stipulated for in the event of failure.

8. Tenders should be addressed to the Superintendent of Marine, Madras, and despatched so as to arrive not later than the 31st July next.

By Order,

T. PRINCE, Chief Secretary.

**Opium Notification.**

Notice is hereby given, that the Seventh Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 9th July 1860, at 11 A. M., and will comprise 1,780 Chests, *vis.*—

Behar Opium ... ..	1,270
Benares ditto ... ..	510

Total Chests ... 1,780

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government and Exchange Gazette*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 11th and 21st July 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 14th July 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Tuesday, the 24th July 1860.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the dates specified below.

5. The Board however reserve to themselves the right of altering these dates, should circumstances render it expedient to do so:—

	Behar about Chests	Benares about Chests	Total about Chests
On or about Monday, 9th Aug. 1860	1270	510	1780
Ditto Wednesday, 5th Sept. "	1270	510	1780
Ditto Wednesday, 3rd Oct. "	1270	510	1780
Ditto Monday, 5th Nov. "	1270	510	1780
Ditto Wednesday, 5th Dec. "	1275	505	1780
	6355	2545	8900

By Order of the Board of Revenue,

E. T. TREVOR,  
*Secretary.*

Fort William,  
The 5th June 1860. }

No. 700.

Notice is hereby given, that 2,15,156 Maunds of Pooree Salt (Khoredah and Chikka), of 1264 and 1265 S. S. at Sulkea, will be sold on Tender to those parties who purchased Balesore Salt on the 1st of March last. Each person will obtain of the Pooree Salt on this occasion a quantity equal to 10 per Cent. of his Tender for Balesore Salt on that occasion, that is to say, in the proportion of 16 Maunds for every 24 Maunds then supplied.

2. The price per 100 Maunds is 384 Rupees as per Schedule.

3. Parties must present with their Tenders a Treasury Receipt covering the amount value of the Salt tendered for.

4. Tenders will be received at the Board's Office between the hours of 1 and 2, on Saturday, the 30th instant, and Monday, the 2nd proximo.

5. Each Tender must be for not more than 500 Maunds, and upon Stamped Paper of the value of two Rupees.

By Order of the Board of Revenue,

E. T. TREVOR,  
*Secretary.*

Fort William,  
The 26th June 1860. }

**Notification No. 6.**

Mr. J. THORNTON, Uneovenanted Deputy Collector, received charge of the Seebaugur Treasury on the 11th instant.

W. WATERFIELD,

*Offg. Accountant to the Govt. of Bengal.*

Fort William;  
*Offg. of Acct. to the Govt. of Bengal,* }  
The 26th June 1860.

**Notice.**

SEALED TENDERS will be received by the undersigned on Monday, the 16th of July next, up to 4 o'clock P. M., for the supply of the following Timbers at the Kidderpore Dock Yard:—

874 Rough Saul Piles, 10 inches diameter, each 29 feet long.	
22 " " 10 " " " 23 " "	
87 Saul-wood (Sawn up) 15 x 4 inches, " 16 " "	
22 " " " 12 x 6 " " 4 " "	
74 " " Wedges 12 x 3 " " 1 foot "	
320 Rung. feet Saul-wood Sawn up 10 x 9 inches.	

The Timbers are to be well seasoned, without sap, shake, crack, and flaw, and should be delivered between the months of November and December next.

Tenders to specify the rate per Cubic foot, inclusive of all charges of delivery at the Dock Yard.

Parties whose Tender will be accepted will be required to deposit 4,000 Rupees in Government Promissory Notes, and to enter into a Bond for the due fulfilment of the Contract.

G. PRICE, Captain,  
*Civil Architect.*

**Notice**

Is hereby given, to Inland Steam Navigation Companies, Owners or Managers of Steamers, Government Property or otherwise, that from this date Tolls will be levied on all Steamers and Flats in tow of the same, which navigate any of the Nudda Rivers.

For the Bhaugirutty the Toll Office is at Jungypore.

For the Jellinghee the Toll Office is at Kishnaghur.

For the Matahaugah the Toll Office is at Kissenungo.

If application be made to the undersigned, or to any of the Toll Collectors at the above Toll Offices, information will be at once given as to Rates of Toll, and mode of levying same, &c.

Copy of Section VII. of Act VIII. of 1824 is herewith appended. —

VII. "If any person shall attempt to pass free of Toll any Boat, Ratt, Timber, Bamboo Float or the like, after having been boarded by the Collector's Tolt or Chowkey Boat, such Boat, Timber, Ratt, Bamboo Float and the like shall be liable to detention, until a penalty of ten times the amount of the Toll leviable shall have been paid, or shall have been levied by the summary process provided for in the preceding Clause."

T. N. ARMSTRONG, C. E.,  
Superintendent, Nudda Rivers.

KISHNAGHUR,  
The 10th May 1860. }

Sheriff's Office, the 16th June 1860.

Notice is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Friday, the Thirtieth day of July next, at 12 o'Clock at noon.

The Court will open on the first day of the Sessions at 12 o'Clock at noon, and upon each succeeding day precisely at 11 o'Clock in the forenoon, of which all persons are required to take notice.

GEO. BROWN,  
Sheriff.

দৈনিক আকিন ১০ জুন ১৮৬০ সাল।

সমস্তার দেওয়া বাইতেছে যে আগামি  
১০ জুলাই সন ১৮৬০ সাল শুক্রবার দুই-

প্রহরের সময় কলিকাতার কোর্ট উইলি-  
এমের এবং তাহার অন্তঃপাতি যে সকল  
হান তন্নিমিত্ত বঙ্গ দেশের কোর্ট উইলি  
এমের ওপ্রেম কোর্ট আপন আদালত ঘরে  
ওয়েস্টমিনস্টার এবং এডমাইরেলটি অর্থাৎ  
যহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি  
জন্য এক সেশিয়ান অর্থাৎ মিছিল করি-  
বেন।

এই সেশিয়ান জতকাল পর্যন্ত বসিবেক  
তাহার প্রথম দিবস দুই প্রহরের সময় তা-  
হার পর প্রতি দিবস এগারো ঘণ্টার সময়  
বসিবেক এ বিষয় সকলে অগ্নন রাখুন।

GEO. BROWN,  
Sheriff.

**A Treasurer**

WANTED for the Ghazeepoor Collectorate. He must be an active and working man of a good and respectable family, and of undoubted Banking Credit. Salary 125 Rupees per mensem, exclusive of Commission for the sale of Stamps and Postage Labels. Security 1,00,000 Rupees, if possible Government Paper.

Applicants to address to the undersigned direct, postage paid.

J. BAX,  
Collector.

GAZEEPOOR COLLECTORSHIP, }  
The 25th June 1860.

**Notice.**

REQUIRED a Treasurer for the Collectorate of Zillah Nowgong, Assam. Salary 65 Rupees per mensem. Security will be required to the extent of 10,000 Rupees in cash, or Landed Property valued at 5 Rupees per Pooruh. Application, with Certificates of character and qualifications, to be submitted to the Collector of Nowgong, Assam.

H. SCORER,  
Collector.

ASSAM COLLECTORSHIP: }  
Zillah Nowgong,  
The 7th April 1860.

# NOTICE.

In continuation of the Notice of this Office advertised on the 9th instant, it is hereby Notified that the following Lots of land will be sold by Auction at the upset prices quoted in the annexed Statement, on the 2nd July 1860, at the Government Kutcherry at Dhumsala. The out-turn is not so large as was estimated.

The Government does not guarantee the accuracy of the measurements. They have been as correctly made as the character of the land and the machinery at disposal would admit of, and it is believed that each Lot contains pretty nearly the quantity of land shown opposite it. Still Government does not vouch for the correctness of the measurements.

The following are the conditions of Sale:—

1st. Half the price to be paid within two days, and the remainder within one month.

2nd. Purchasers are to make a ditch or hedge round their Lots, in order to prevent the encroachment of cattle. If they fail to do so, they will not be entitled to damages for cattle trespassing.

3rd. The boundary pillars of the Lots are to be maintained in repair by the purchasers.

4th. No revenue will be demanded by Government on the land till, during the currency of the present Settlement, which has yet nineteen years to run; and the assessment to be fixed on the expiry of the current settlement will not exceed one rupee per acre.

5th. All standing timber will be sold with the Lot, and will be at the absolute disposal of the purchaser. The Local Forest Conservancy Rules will not be enforced as regards the land sold.

6th. The right of Government to all Minerals and to the control of Streams is reserved.

STATEMENT of Government Waste Lands at the Kanyra District, to be sold by Public Auction, the 2nd of July next at the Government Kutcherry.

Name of Village.	Number of Lots.	Area of Lot in Acres, Roods, and Paces.	Aspect of Lot.	Detail of Timber on Lot.	Proximity of Water.	Upset price of Lot.	Remarks.
Giroh	1	219 2 20	Westerly	No larger Timber.	Two or three Hill Streams in the immediate neighbourhood.	312 0 0	Very stony ridge but the greater portion of the land well fitted for Tea cultivation.
Kaniarah	2	223 3 20	Southern	Has no Timber.	Has four Springs of Water on the Estate with 8 streams in the neighbourhood.	279 0 0	Soil rich, the land easily brought under cultivation.
Kandee	3	284 2 5	South and East	Has about 3,000 Fir Trees, also small Oak and Rhododendron Trees.	Has three Springs of Water and two Nullahs.	356 0 0	Soil good, but in parts very stony land somewhat difficult to clear. Included in this plot are about 12 acres of cultivated land.
Ditto	4	296 3 10	North and South	Has about 4,000 Fir Trees, also small Oak and Rhododendron Trees.	Has one Spring and a Nullah in the immediate neighbourhood.	371 0 0	Remarks as above. About 12 acres of cultivated land included in this plot.
Ditto	5	169 2 23	North	Has about 1,500 Fir Trees.	Has one Spring and a Nullah in the vicinity.	211 0 0	Remarks as above. About six acres of cultivated land included in this plot.

Name of Village.	Number of Lots	Area of Lot.	Aspect of Lot.	Detail of Timber on Lot.	Proximity of Water.	Upset price of Lot.	REMARKS.
		A. R. P.				RS. A. P.	
Raipore	6	152 2 25	South and West.	Has about 1,500 Fir Trees.	Three Nullahs in the immediate neighbourhood.	191 0 0	A light sandy soil, easily brought under cultivation.
Thandhol	7	63 0 0	South and West.	Has no Timber.	Nullah in the immediate neighbourhood.	79 0 0	Very rich soil, can be brought under cultivation at a very trifling cost.
Bhantoo	8	114 0 30	Westerly.	About 500 Fir Trees.	Three Springs of water and Nullah in the neighbourhood.	143 0 0	A light sandy soil, stony in some parts.
Bunsal	9	194 2 0	Easterly.	About 400 Fir Trees.	Has one Spring of water and one Nullah in the neighbourhood.	243 0 0	A light sandy soil, very stony in some parts.
Dawal	10	146 2 10	Westerly.	About 500 Fir Trees.	Has three Springs.	153 0 0	Ditto ditto.
Lanode	11	60 0 0	South and East.	About 50 Fir Trees.	Has three Springs.	75 0 0	Rich soil, can be quickly brought under cultivation.
Ditto	12	190 0 0	South and West.	About 300 Fir Trees.	Has four Springs and three Nullahs in the neighbourhood.	233 0 0	A light sandy soil, stony in some parts.
Ditto	13	200 0 0	South and East.	About 400 Fir Trees.	Has three Springs and one Nullah.	250 0 0	Ditto ditto.
Ditto	14	250 0 0	Easterly.	No Timber.	Three Springs of water.	313 0 0	Very stony indeed, can only be cultivated in patches, but the soil very rich, and, when brought under cultivation, will be highly productive.
Ditto	15	250 0 0	Easterly.	No Timber.	Three Springs of water and a Nullah in the neighbourhood.	313 0 0	Ditto ditto.

DUMMALA, KANGRA DISTRICT,

The 29th May 1860.

EDWARD PASKE,

Asst. Commr., on Special Duty, Kangra District.

## ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindaree right of Government to the several Khass Mehals situated in the District of Hooghly, and mentioned in the Statement hereto annexed, will be put up to Sale, under orders of Government, contained in their Under-Secretary's letter addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Hooghly Collectorate, on the 6th July 1860, corresponding with the Bengallee date 21st Assar 1267. The purchaser of such Mehal will be subject to the conditions laid down below —

1st.—Estates to be sold with the Sudder Jummas given below to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jumma-bundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid down at once.

4th.—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the sale, reckoning the day of sale as one.

5th.—The right of Government to all Minerals to be reserved.

(Signed) C. S. BULLA,

Collector.

HOOGHLY COLLECTORATE, }  
The 5th May 1860.

Number.	Towjee Number.	Names of Mehals and Pergunnahs	Area.	Sudder Jumma.	Upset Price.	REMARKS
			B. C. Ch. G			
1	1706	Bhogobattypoor comprised in Bamundanga, Pergunnah Jehanabad	0 9 12 0	0 5 9	0 5 6	
2	1851	Wandypore, Pergunnah Bairaah	0 6 2 15	0 5 10	0 8 3	
3	1858	Koloshiba, Pergunnah Mundleghat	1 5 3 0	0 9 0	0 12 7½	
4	1863	Tappoor comprised in Sareda, Pergunnah Mundleghat	1 5 12 0	0 14 6	1 4 7½	
5	1918	Khalna comprised in Chukjoudan, Pergunnah Barah	1 4 15 0	0 12 2	1 1 3	
6	1909	Horibatty, Pergunnah Pawan	1 1 8 0	1 9 9	1 9 9	
7	2000	Ditto ditto	1 0 13 0	1 8 8	1 8 8	
8	2001	Ditto ditto	0 12 11 0	0 15 8	0 15 6	
9	2002	Ditto ditto	1 0 13 0	1 8 8	1 8 8	
10	2003	Ditto ditto	0 4 0 0	0 9 6	0 9 6	
11	2009	Ditto ditto	0 7 1 0	0 2 0	0 2 0	
12	2010	Ditto ditto	0 3 8 0	0 4 3	0 4 3	
13	2011	Ditto ditto	0 5 12 0	0 6 10	0 6 10	
14	2015	Majipore comprised in Soondroos, Pergunnah Bhoorsit	1 13 10 0	0 11 9	1 0 9	
15	2016	Ditto ditto	4 10 8 0	1 9 3	2 4 1	
16	2017	Tokipore comprised in Soondroos, Pergunnah Baleegory	2 4 4 0	2 8 3	3 9 6	
17	2018	Majipore comprised in Soondroos, Pergunnah Bhoorsit	3 5 14 0	1 7 3	2 1 0	
18	2019	Ditto ditto	1 4 2 0	0 8 6	0 15 0	
19	2020	Ditto ditto	1 7 2 0	0 12 0	1 0 2½	
20	2021	Ditto ditto	1 18 11 0	0 8 6	0 12 0	
		Cultivated.				
		159 6 4 5				
21	2077	Horibatty, Pergunnah Pawan	Waste 7 18 8 10	222 1 11	261 0 0	
		167 4 12 15				
22	2081	Poty Nilkunto, Pergunnah Roypore	9 12 8 0	7 1 9	8 0 0	
23	2086	Satgram Fort, Pergunnah Arsah	31 0 14 0	31 0 9	31 0 9	
24	2088	Koolkhi, Pergunnah Habily	16 8 8 0	32 4 5	32 4 5	
25	2089	Chandoor, Pergunnah Somorschi	16 1 12 0	38 10 0	38 10 0	
26	2090	Bistoopore, Pergunnah Jehanabad	16 4 0	29 4 10	29 4 10	

Number.	Towjee Number	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
			B. C. Ch. G.			
27	2359	Dihibagnan, Pergunnah Bairah	07 9 0 0	72 8 1	96 10 7	
28	2450	Borodoyal Mohanajpore, Pergunnah Burdah	2 4 6 0	1 11 8	2 11 2½	
29	2151	Chuck Ooronda, Pergunnah Bhoorsit	41 7 0 0	8 0 0	11 6 8	
30	2561	Banye comprised in Goozrat, Pergunnah Mundlegbat	1 0 14 0	0 14 9	1 4 10½	
31	2562	Banye comprised in Goozrat, Pergunnah Mundlegbat	1 18 1 0	2 0 9	2 18 10½	
32	2571	Bamungram, Pergunnah Mundlegbat	0 17 0 0	0 9 6	0 18 7½	
33	2601	Ghuledigrooye, Pergunnah Bhoorsit	3 5 0 0	2 1 0	2 15 1½	
34	2605	Majapore comprised in Digrooye, Pergunnah Bhoorsit	2 1 7 0			
		Waste	0 1 8 9	1 3 0	1 11 1½	
			3 10 0 0			
			61 16 7 0			
35	2658	Ronjopore, Pergunnah Bhoorsit	Waste 31 16 1 0	33 11 10	37 11 0	
			96 12 8 0			
36	2720	Woodoypore, Pergunnah Bairah	1 15 10 0	0 12 6	1 1 10	
37	2817	Sola, Pergunnah Chunderkona	3 0 0 0	1 0 10	1 8 0	
38	2861	Kantapookhona, Pergunnah Bora	66 7 4 10	143 15 4	159 15 3	
39	3189	Land of abolished lawpallah road, Pergunnah Mundlegbat	19 2 8 1	6 11 0	6 14 0	
40	3132	Sooranarampooria, Pergunnah Chatoorah	37 13 0 0	69 9 2	85 11 6	
41	1207	Tappoor, Pergunnah Jehanabad	0 8 0 0	0 4 6	0 5 6	
42	3915	Dwarpara, &c., Pergunnah Umberea	1 13 2 0	1 1 8	1 5 9	
43	1931	Talnespara, &c., Pergunnah ditto	2 10 0 0	2 1 11	2 10 3	
44	3867	Dwarpara, Pergunnah Raypoor	15 8 0 0	0 4 3	7 13 3	

N. B.—The last five Mehals are borne on the Burdwan Towjee.

#### Advertisement.

THE Lakadong Coal Mines, situated in the Jynteah Hills, being available for lease on the part of Government, on reasonable terms, to any Merchant or other persons of respectability, Tenders will be received from any parties or their Agents who may be desirous of working them, and the terms of the Lease and all particulars supplied on application to the Office of the Principal Assistant Commissioner at Cherra Poonjee.

E. A. ROWLATT,  
Prinl. Asst. Commissioner.

PRINL. ASST. COMM.'s OFFICE ;  
Cherra Poonjee,  
The 10th May 1860.

#### Bonded Warehouse.

Notice is hereby given to the Holder of Warrant No. 8803, dated 28th June 1856, for sixty Cases, marked S. G. & C., each said to contain three dozens of Champagne imported by the Ship *Maidstone* and bonded by Messrs. Boyle and Co.,

that if the rent due upon the remaining fifty-five Cases is not paid within one month from this date, the Association will proceed, under the 20th Clause of its Bye-law, to sell the same, or so much thereof as may be necessary to pay the arrears of rent and all costs and charges in respect thereof.

H. W. I. WOOD,  
Secretary.

CALCUTTA,  
The 11th June 1860. }

#### Notice.

TENDERS are invited to be put in on or before the 1st July, for the export of the Balasore Salt of 1859-60, amounting in all to Maunds 5,21,000, more or less, divided into three separate lots.

Terms and Conditions of Contract will be made known on application to the undersigned.

A. ELIOTT RUSSELL,  
Salt Agent.

BALASORE SALT OFFICE,  
The 28th May 1860. }

Du's RL

*In the District Court of Rangoon.*

In the matter of Mayflower Crisp and Charles Malcolm Crisp, late of Soolay, Pagodah Street, Rangoon, carrying on business as Merchants under the style and title of Crisp and Co., Insolvents. } Notice, that the petition of the said Insolvents seeking the benefits of Chapter XXII. of the Civil Code of Pegu, providing for the relief of Insolvent Debtors, was filed in this Court on the 8th June 1860, and that it has been this day ordered that the matters of the petition of the said Insolvents be heard on Saturday, the 4th August 1860, and that the said Insolvents do then attend to be examined by the said Court.

“ Any Creditor of the said Insolvent, desirous of opposing such application, must appear before the said Court on the day aforesaid.”

By Order of the Court,

C. G. ARRAKIEL,  
Clerk of the Court.

RANGOON,  
9th June 1860. }

*Court for the relief of Insolvent Debtors at Calcutta.*

In the matter of Thomas Wilks, of No. 20, Zag-Zag or King Cooper's Lane, an Assistant in the Customs Wharf Department, an Insolvent. } On Monday, the 25th day of June instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 7th day of August next, and that the said Insolvent do then attend to be examined by the said Court.

Insolvent in person.

In the matter of Bissonnauth Dutt, of Mulungah, Bow Bazar, in Calcutta, lately carrying on business as a Shopkeeper and Trader, an Insolvent. } On Wednesday, the 6th day of June instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday the 4th day of August next, and that the said Insolvent do then attend to be examined by the said Court.

Piddington, Attorney.

In the matter of Aga Mahomed Ally, at present of Chitpore Road, in Calcutta, Trader, an Insolvent. } On Saturday, the 23rd day of June instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday the 7th day of August next, and that the said Insolvent do then attend to be examined by the said Court.

Lealie, Attorney.

In the matter of Hoor-musjee Paulunjee, an Insolvent. } On Saturday, the 8th day of June instant, it was ordered that Saturday, the 1st day of September next, be appointed for the further hearing of this matter, and that, unless cause be shown to the contrary on that day, the said Insolvent be discharged personally, as well as to his after-acquired property, from all liability for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

Shireore, Attorney.

In the matter of William Lemondine Ewin, an Insolvent. } On Saturday, the 9th day of June instant, it was ordered that the first Saturday in the month of June 1861 be appointed for the further hearing of this matter, and that, unless cause be shown to the contrary on that day, the said Insolvent shall be discharged personally, as well as to his after-acquired property, from all liability for debts, claims, and demands of all the Creditors following, whose names are inserted in the Schedule of the said Insolvent, that is to say, Juggutchunder Naug, Isserchunder Dutt, Sumachurn Bose, Ramechunder Bose, Mrs. J. Bayard, Moleschunder Gangooly, Sunaychunder Seal, Nemychurn Day, Collydoss Mullick, Sumboonauth Chatterjee, Muddennichun Set, Dwarkanauth Dutt, Govindchunder Carr or Bluggobuttychurn, Pertaulchund Johay, Tineowrey Seal, Oboychurn Oheestomloochurn Dutt, Mandulchurn Dutt, the representatives of Joseph Lemondine, deceased, Messrs. Frith and Sandes at present Messrs. Sandes and Watts, Mr. F. G. Sandes, Administrator General and Administrator to the Estate of George Carr, deceased, Mr. Corbery, Messrs. Mackenzie, Lyall and Co., Messrs. Bathgate and Co., A. Voss and Co., Gungagobind Sein, Mr. G. Langtry, Mr. E. C. Saxton, Mr. N. D'Costa, A. Sarson and Co., Mr. C. Lad, Mr. Thomas D'Cruz, Mr. R. Erskine, Mr. G. A. Vangrieken, Mr. Rappa, Mr. G. B. Vandenberg, Mr. A. Black, Mr. L. Manley, Mr. H. Counsell, Ramechunder Sircar, Mr. R. Blackley, and Bulloram Roy.

Insolvent in person.

Chief Clerk's Office, 26th June 1860.

**The Bengal Coal Company, " Limited."**

REGISTERED UNDER ACT NO. XIX. OF 1857.

**NOTICE OF CALL.**

NOTICE is hereby given that, in terms of the Seventh Article of the Deed of Agreement of the Bengal Coal Company, " Limited," the Directors have made a call of two Lakhs of Rupees of additional Capital.

New Shares of one Thousand Rupees each will be issued at par to each Holder of Eight Shares. Such Share, if paid up on or before 1st July 1860, will be entitled to Dividend from that date.

All Shares taken up between 1st July and 31st December next will bear Interest at six per Cent. per annum from the date of payment to 31st December, after which date they will be entitled to share in the Dividend.

All Shares not taken up previous to 31st December next will be sold on that date in such manner as the Directors may deem expedient, and the Premium (if any) divided rateably among the Shareholders who would have been entitled to take them up.

By Order of the Directors,

GORDON, STUART & Co.,

Secretaries.

Calcutta, 18th June 1860.

#### Lost or Stolen,

HALF of a Bank of Bengal Note, No. 20351, for Rupees 50.

Half of a Bank of Bengal Note, No. 23733, for Rupees 50. Any person giving information of the above to Mrs. Parry, of Cutwa, shall be rewarded.

#### Lost,

FIRST or Left hand half of a Bank of Bengal Note, No. 25171A, for Rupees 10.

#### Lost,

SECOND Half of a Bank of Bengal Note, No. 17509, for Rupees 10.

#### Notice.

Notice is hereby given that, under the Rules and Conditions applicable to all Packets sent by Book Post, Book Packets addressed to the under-

mentioned British Colonies will in future be received at all Indian Post Offices, for despatch to their destination through the United Kingdom. The following rates of Postage must be paid in advance by means of Stamps attached to the cover of the Book Packet:—

Not exceeding 4 oz.	Above 4 oz. and not exceeding 8 oz.	Above 8 oz. and not exceeding 1 lb.	Above 1 lb. and not exceeding 1 ½ lb.	Above 1 ½ lb. and not exceeding 2 lbs.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
0 4 8	0 0 4	1 2 8	1 12 0	2 5 4

LIST of British Colonies to which Book Packets can be sent from India; via Great Britain.

Canada,  
Nova Scotia,  
New Brunswick,  
Prince Edward Island,  
Newfoundland,  
Bermuda,  
British West Indies,  
Ascension,  
St. Helena,  
The Cape of Good Hope,

(But only to Cape Town, Mossel Bay, and Port Elizabeth),

Natal,  
Falkland Islands,  
Gambia,  
Sierra Leone,  
The Gold Coast,  
Van Conver's Island,  
Heligoland; and  
The Ionian Islands.

H. B. RIDDELL,

Director-General of the Post Office of India

CAMP SIMLA,

The 10th June 1860.

No. 1711.

Under instructions from the Director-General of the Post Office in India, the annexed Notice, and the revised Table appended to it, showing the Rates of Postage to be collected on Letters addressed to France, or Foreign Countries *via* France, are published for general information.

CALCUTTA,  
The 20th June 1860.

C. K. DOVE,  
Post-Master General of Bengal.

NOTICE.

On and after the 1st of July next, Letters addressed to France or *via France*, to the Foreign Countries named in the annexed Schedule, will be conveyed at the rates detailed therein.

The Postage due on Letters addressed to the places marked in the Schedule with a star \* must be paid in advance; Letters for other Countries may, at the option of the sender, be prepaid or sent unpaid. If paid, the Postage must be paid in Stamps affixed to the Letter on the side on which the address is written.

Care should be taken to write the words *via France* on all Letters for Foreign Countries intended for despatch by the French route.

Letters will be registered to any Country or place to which the entire Postage to destination can be paid in advance, that is, to any place except those marked in the Schedule with a star.\* No special registration fee will be levied, but double Postage must be prepaid; no unpaid letter can be registered *via France*.

Letters posted in France, if sent unpaid, are charged with double French postage on delivery in India, that is eight annas and eight pie per quarter ounce.

TABLE showing the rates of Postage to be collected in India on the 1st July 1860, and thenceforward, upon Letters addressed to France or Algeria, as well as upon Letters forwarded from India to Foreign Countries via France.

DESTINATIONS.		Limit to which Letters may be paid.	Not exceeding ½ oz.	Above ½ oz. and not exceeding 1 oz.	Above 1 oz. and not exceeding 2 oz.	Above 2 oz. and not exceeding 3 oz.
1.			Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
FRANCE OR ALGERIA	... Destination ...		0 5 4	0 10 8	1 0 0	1 5 4
2.						
FOREIGN COUNTRIES <i>via</i> FRANCE.						
*Spain	... } Through France.		0 0 0	0 12 0	1 0 0	1 8 0
*Portugal	...					
Luxemburg	...					
Baden	...					
The Netherlands	...					
Belgium	...					
Rhenish Prussia	...					
Bavaria	...					
Wurtemberg	...					
German States, <i>viz.</i> :—Hohenzollern, Birkenfeld, Hesse Homburg, Lippe, Detmold-Schwartzburg-Rudolstadt, Reuss, Nassau, Saxe Coburg Gotha, Saxe Meiningen, Hildburghausen, Hesse Electoral, Hesse Darmstadt, Saxe Weimar Eisenach, Frankfurt-on-the-Maine, Hamburg, Bremen and Lubeck	... } Destination ...		0 6 8	0 13 4	1 4 0	1 10 8
Switzerland	...					
Sardinia	...					

DESTINATIONS.	Limit to which Letters may be paid.	Not exceeding ½ oz.	Above ½ oz. and not exceeding 1 oz.	Above 1 oz. and not exceeding 1½ oz.	Above 1½ oz. and not exceeding 2 oz.
Prussia (the Rhenish Provinces excepted)		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Hanover	...				
Saxony	...				
Mecklenburg-Schwerin	...				
Mecklenburg-Strelitz	...				
Brunswick	...				
Oldenburg (the Principality of Birkenfeld excepted)	...				
Anhalt	...				
Austrian Dominions and Belgrade	...				
Denmark	...				
Southern Italy	...				
*Servia (Belgrade excepted)	...				
*Montenegro	...				
Moldavia	...				
Wallachia	...				
Turkey in Europe (the places at which France maintains Post Offices excepted)	...				
via Austria	...				
Sweden	...				
Norway	...				
Poland	...				
Russia	...				
*Any Foreign Country beyond Sea to which Letters may be despatched from a Port in France by Private Ship	...				
	Destination ...	0 8 0	1 0 0	1 8 0	2 0 0
	Destination ...	0 8 8	1 1 1	1 10 0	2 0 0
	Extreme frontier of Austria.	0 8 8	1 1 4	1 10 0	2 0 0
	Destination ..	0 12 8	1 0 4	2 6 0	3 2 8
	Port of disembarkation ..	0 7 4	0 11 8	1 6 0	1 13 4

The Postage upon Letters for places marked with a star,\* i. e. Spain, Portugal, Servia (Belgrade excepted), and Montenegro, or for Foreign Countries beyond Sea, must be paid in advance. Letters for the other Countries specified may either be paid in advance or forwarded unpaid, at the option of the sender.

#### REGISTERED LETTERS.

Letters addressed to all these Countries and places to which, according to the foregoing Table, the entire Postage to destination can be paid in advance, may be registered at the desire of the senders, and in such cases the Postage must be so prepaid, and at double the rates of Postage chargeable for ordinary Letters.

N. B.—The above rates include Indian and Steam Postage.

#### NOTICES issued by the POST-MASTER of CALCUTTA.

No. 586.

The 23rd June 1860.—Notice is hereby given, that the Mails for Port Blair, for transmission per Brig *Deva*, will be closed at this Office on Wednesday the 4th proximo, at 11 P. M.

No. 1014.

The 25th June 1860.—With reference to this Office Notification, No. 5034, dated 30th March, the Public are informed that the Fare for the conveyance of Passengers by the Parcel Van between Raneegunge and Benares has been reduced from

one and a half annas to one anna per mile, as follows:—

From Raneegunge to Barhie	Rs. 7 12	■
" " Sherghotty	" 10 8	0
" " Dherrie	" 13 4	0
" " Saccaram	" 13 15	0
" " Benares	" 13 14	0

2. Four Passengers can be taken on the Vans daily, excepting Mondays, when eight seats may be engaged.

3. Each Passenger will be allowed to carry ten seers of Baggage, but nothing in excess of that weight will be permitted.

4. The Vans will leave Raneegunge daily at 4 A. M. The Vehicles are not adapted for the conveyance of Europeans.

No. 673.

The 26th June 1860.—An After Packet, per Steamer *Colombo*, will be kept open at this Office till 1 P. M. of the 4th proximo.

No. 614.

The 28th June 1860.—Notice is hereby given, that the Mails for Akvab, Rangoon and Moulmein, for transmission per Steamer *Baltic*, will be closed at this Office on Tuesday, the 3rd proximo, at 6 p. m.

The 29th June 1860.—Notice is hereby given that, in consequence of the departure of the Steamer *Colombo* having been postponed, the Overland Mails for Suez, &c., will be closed at this Office on Wednesday, the 4th proximo, at 11 p. m.

MEMORANDUM showing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 20th of May 1860, and the time occupied in sorting the Letters and Papers for delivery.

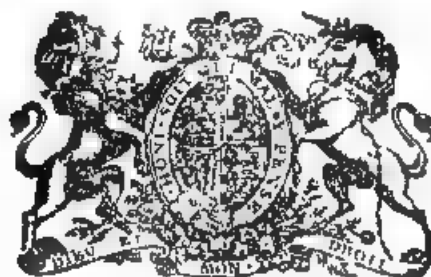
Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Persons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.		
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.
<i>Nubia</i> ...	27th June 1860, at 11-30 A. M.	12½ P. M.	3 P. M.	4-25 P. M.	2 H 15 M.	0	3	3	31	19	50 9
										Total	59
										France	8 Boxes.
										Hong-Kong	1 "
										Singapore	1 "
										Galle	1 "
										Madras	3 "
										Sydney	1 "
										Malta	1 Bag.
										Alexandria	1 "
										Penang	1 Packet.
										Bombay	1 "
										Aden	1 "
										Suez	1 "
										Gibraltar	1 "
										Bagdad	1 "
										Hong-Kong	1 "
										Australia	6 "
										Ditto	6 Bags.
										Total	89

The 20th June 1860.

PACKETS for the reception of Letters by the following Ships are open at this Office :—

NAMES OF VESSELS.	Agents.	Intended Departure.	For what Port.	Touching at	REMARKS.
Steamer <i>Colombo</i> ..	P. & O. S. N. Co. ..	5th Proximo...	Suez	Madras, Ceylon & Aden.	
" <i>Baltic</i> ..	MacKinnon, Mackenzie & Co.	4th " ..	Moulmein	Akyab & Rangoon.	
" <i>Governor Higginson</i> ...	Ditto	12th " ...	Madras	Bimlipatam & Coconada.	

The 29th June 1860.



SUPPLEMENT TO  
**The Calcutta Gazette.**

SATURDAY, JUNE 30, 1860.

LEGISLATIVE COUNCIL OF INDIA.

THE 23RD JUNE 1860

THE following Bill, as settled in Committee of the whole Council, was ordered to be published for general information, and to be re-considered after one month —

*A Bill to consolidate and amend the law relating to Stamp Duties.*

WHEREAS it is expedient to consolidate and amend the law relating to Stamp Duties, It is enacted as follows —

I. From the time when this Act shall come into force, Regulation XII

Repeal of Regu- 1826 (for raising and levying Stamp Duties within the town

of Calcutta) with the corresponding Regulation enacted on the 14th June 1827 and registered in the Supreme Court at Calcutta on the 12th July 1827, and Regulation X 1829 of the Bengal Code (for consolidating into one Regulation, with modifications, the existing enactments relating to the collection of Stamp Duties), Regulation XIII 1810 of the Madras Code (for modifying and amending the Rules before enacted regarding stamped paper and stamped Cadyans, and for consolidating the Fees payable on the institution of suits, and on exhibits and summonses for witnesses, with the duty levied by means of Stamps), Regulation XVIII 1827 of the Bombay Code (for levying a Stamp Duty on certain papers within the Territories subordinate to the Presidency of Bombay), Regulation III. 1828 of the same Code (for subjecting to the Stamp Duty certain Plaints and other Papers exempted therefrom under Regulation XVIII of 1827), Regulation VI. 1828 of the same Code (for extending in the same manner as in suits before the Courts of Civil Judicature, Stamps to suits cognizable by Collectors under the operation of Chapter VIII Regulation XVII of 1827 or any other law in force), Regulation VIII. 1830 of the same Code (for changing the Counter-Stamp to be impressed on Stamped Paper and other material), Regulation III. 1831 of the same Code (for subjecting to the

Stamp Duty copies of decrees passed by Native Commissioners, exempted therefrom under Regulation XIII of 1827), Regulation XIV 1831 of the same Code (for rescinding that part of Section VII Regulation XIII of 1827 which requires all Stamped Papers to be endorsed with the Official signature of some person belonging to the Office of Superintendent of Stamps, and prescribing how that Duty shall henceforth be performed), and Section XXXVII of Act X of 1859 (to amend the law relating to the recovery of rent in the Presidency of Fort William in Bengal)—are repealed except in so far as they remain other Regulations or parts of other Regulations, and except as regards Deeds, Instruments, or Writings which shall have been made or executed, and all proceedings or matters which shall have taken place before this Act shall come into force.

II. For every Deed, Instrument, or Writing Stamp duty payable and r Schedule A which shall be executed from the time when this Act shall come into force, and which shall be of any of the kinds specified as requiring Stamps by the Schedule A annexed to this Act, there shall be payable to Government a Stamp Duty of the amount indicated in the said Schedule to be proper for such, Deed, Instrument, or Writing.

III. If any person shall draw, accept, endorse, negotiate, pay, or receive payment of any Bill of Exchange, Promissory Note, Draft, Cheque, or other similar Instrument, or if any person shall make, execute, sign, or be a party to any Deed, Instrument, or other Writing, engrossed on unstamped or insufficiently stamped paper or other material which should bear a Stamp of the value set forth in Schedule A, such person, so offending, shall forfeit a sum not exceeding one hundred Rupees, or a sum equal to ten times the value of the Stamp omitted to be used, if the sum so calculated exceed one hundred Rupees.

IV. The Governor General in Council shall prescribe the form and material of the Stamps to be used, and the mode and place of impressing, affixing, or denoting thereon the value thereof under the provisions of this Act, and may from time to time alter and vary such orders. All orders made by the Governor General in Council under this Section shall be published in the Official Gazettes of the several Presidencies and places in which such orders are to be in force.

V. The duty of one anna imposed by this Act on every Receipt, and on every Draft or Order for the payment of money on demand, and bearing the date on which the Draft or Order is made, may be denoted by a Stamp impressed upon the paper whereon any such Instrument is written, or by an adhesive Stamp affixed thereto.

VI. In any case where an adhesive Stamp shall be used for the purpose aforesaid on any Receipt or upon any Draft or Order chargeable with the duty of one anna by this Act, the person by whom such Receipt shall be given or such Draft or Order signed or made, shall, before the Instrument shall be delivered out of his hands, custody, or power, cancel the Stamp so used, by writing thereon his name, or the initial letters of his name, or in such other manner as to show that such Stamp has been made use of and so that the same may not be again used; and if any person who shall write or give any such Receipt or Discharge or make or sign any such Draft or Order with any adhesive Stamp thereon, shall not *bona fide* in manner aforesaid cancel such Stamp, he shall forfeit a sum not exceeding one hundred Rupees.

VII. The duties imposed by this Act on Foreign Bills of Exchange shall be paid on account of all Bills drawn within, but payable out of, the British Territories in India, and on account of all Bills drawn out of the British Territories in India, which shall be payable within those territories, or shall therein be endorsed, transferred, or otherwise negotiated wheresoever the same may be payable; and the duties so imposed on Bills drawn out of the British Territories in India, shall be denoted by adhesive Stamps to be affixed to such Bills as hereinafter directed.

VIII. Every Bill of Exchange which shall purport to be drawn at any place out of the British Territories in India shall, for all the purposes of this Act, be deemed to be a Foreign Bill of Exchange drawn out of the British Territories in India, and shall be chargeable with Stamp Duty accordingly notwithstanding that in fact the same may have been drawn within those Territories.

IX. The holder of any Bill of Exchange drawn out of the British Territories in India and not having a proper adhesive Stamp affixed thereon as herein directed shall, before he shall present the same for payment, or endorse, transfer, or in any manner negotiate such Bill, affix thereon a

proper adhesive Stamp for denoting the duty by this Act charged on such Bill; and the person who shall endorse, transfer, and negotiate such Bill shall, before he shall deliver the same out of his hands, custody, or power, cancel the Stamp so affixed by writing across the same as his endorsement his name or the name of his firm and the date of the day and year on which he shall so write the same, or by affixing thereon or across the same the seal or mark which he is in the habit of using or in such other manner as to show that the Stamp has been made use of and so that the same may not be again used; and if any person shall present for payment or shall pay or endorse, transfer, or negotiate any such Bill as aforesaid whereon there shall not be such adhesive Stamp as aforesaid, duly affixed, or if any person who ought as directed by this Act to cancel such Stamp in manner aforesaid, shall refuse or neglect so to do, such person so offending in any such case shall be liable to the penalty prescribed in Section III of this Act, and no person who shall take or receive from any other person any such Bill as aforesaid either on payment or as a security or by purchase or otherwise, shall be entitled to recover thereon or to make the same available for any purpose whatever unless at the time when he shall so take or receive such Bill, there shall be such Stamp as aforesaid affixed thereon and cancelled in the manner hereby directed.

Penalty for negotiating such Bill without a Stamp affixed or for neglecting to cancel such Stamp.

X. If any person shall, within the British Territories in India, draw and issue any Bill of Exchange payable out of the British Territories in India, purporting to be drawn in a set of three, and shall not draw and issue on paper duly Stamped as required by law the whole number of Bills which such Bill purports the set to consist of, or if any person shall within the British Territories in India transfer or negotiate any such Bill of Exchange as aforesaid purporting to be drawn in a set of three, and shall not at the same time transfer or deliver on paper duly Stamped as aforesaid the whole number of Bills which such Bill purports the set to consist of, every such person so offending in any of such cases, shall be liable to the penalty prescribed in Section III of this Act; and if any person shall take or receive in the British Territories in India any such Bill as aforesaid either in payment, or as a security or by purchase or otherwise, without having transferred or delivered to him duly Stamped as aforesaid the whole number of Bills which such Bill purports the set to consist of, he shall not be entitled to recover on any such Bill or to make the same available for any purpose whatever.

Penalty for drawing and issuing or transferring or negotiating Bills purporting to be drawn in a set of three and not drawing the whole number of the set. Penalty on taking or receiving such Bills.

XI. If any person shall affix or use any adhesive Stamp which to his knowledge shall have been taken off or removed from any paper whereon any Receipt or any Draft, Order, or Bill of Exchange shall have been written, to or for any Receipt, Draft, Order, or Bill of Exchange, or any paper whereon any such

Penalty for use of adhesive Stamp which has been removed from a Receipt, &c.

Receipt, Draft, Order, or Bill of Exchange shall be or be intended to be written; or if any person shall do or practise or be concerned in any fraudulent act, contrivance, or device whatever not specially provided for by this or some other Act, with intent to defraud the Government of any duty imposed by this Act upon Receipts or upon Drafts, Orders, or Bills of Exchange—every person so offending in any of the said several cases shall forfeit a sum not exceeding two hundred Rupees.

**XII.** Except as otherwise provided by this Act, no Deed, Instrument, or Writing for which any duty shall be payable under Section II of this Act shall be received as creating, transferring, or extinguishing any right or obligation, or as evidence in any Civil proceeding in any Court of Justice, whether established by Royal Charter or otherwise, or shall be registered in any public Office or authenticated by any public Officer, unless such Deed, Instrument, or Writing be upon a Stamp of a value not less than that indicated to be proper for it by the said Schedule. Provided that every Deed, Instrument, or Writing liable to Stamp Duty shall be admitted as evidence in any criminal proceeding, although it may not have the Stamp required by law impressed thereon or affixed thereto.

**XIII. First.**—Deeds, Instruments, and Writings executed on unstamped or insufficiently Stamped paper from accident, ignorance, inadvertence, mistake, or from other unavoidable cause, may be impressed with the requisite Stamp or Stamps, on application being made to the Collector, after payment of the proper amount of Stamp duty, and the penalties hereinafter stated, or such mitigated penalty as the local Government or any Board or Officer authorized by the local Government may prescribe. Provided always that the payment of such penalty shall exempt the person making the same from any other penalty provided by this Act for such neglect or omission, and that if any such other penalty shall already have been imposed, then the same shall be taken as far as it goes in reduction of any penalty arising under this Clause.

**Second.**—If the Deed, Instrument, or Writing executed as aforesaid on unstamped or insufficiently stamped paper be brought within thirty days from the date of execution, the requisite Stamp may be impressed on payment of the proper amount of Stamp Duty and treble the amount of the deficient duty; if brought after thirty days from the date of execution, but within three months from that date, or if brought within six months from the time of this Act coming into force, the requisite Stamp may be impressed on payment of the proper amount of Stamp

duty and five times the amount of the deficient duty, or if not brought within the two periods last mentioned, the requisite Stamp may be impressed on payment of the proper amount of Stamp duty and twenty times the deficient duty.

**Third.**—It shall be the duty of the Collector of the Stamp Revenue of the District, or other Officer as aforesaid, to determine whether upon payment of the penalties mentioned in the last preceding Clause the requisite Stamp shall be impressed on any Deed, Instrument, or Writing which shall have been executed on unstamped or insufficiently Stamped paper, and the decision of the Collector shall be conclusive and final, except in cases in which he shall refuse to allow the Deed, Instrument, or Writing to be Stamped. The Board of Revenue or other general controlling Revenue Authority may, however, upon petition order such penalty to be mitigated, and if paid, may order such part of it as they may consider proper to be returned.

**Fourth.**—Sections 130 and 131 of Act VIII of 1858 (*of a simplifying the Procedure of the Courts of Civil Judicature and established by Royal Charter*) are hereby repealed, and in lieu thereof it is enacted as follows:—In all cases under this Act in which a Collector may impress a Stamp on payment of the proper amount of Stamp duty and a penalty, any Civil Court may receive in evidence any Deed, Instrument, or Writing which might be so impressed, on payment into Court of the proper amount of Stamp Duty, and the penalty imposed by this Section.

**Fifth.**—An entry of such payment and of the amount thereof shall be made in a book to be kept in the Court, and shall also be endorsed on the back of the Deed, Instrument, or Writing, and shall be signed by a Judge of the Court. The Court shall at the end of every month make a return to the Collector of the Stamp Revenue of the District, of the monies (if any) which it has so received, distinguishing between the monies received by way of penalty and those received by way of duty, stating the number and title of the suit and the name of the party from whom such monies were received, and the date, if any, and description of the document, for the purpose of identifying the same, and the Court shall pay over the said monies to such Collector or to such person as he may appoint to receive the same. And such Collector or other proper authority shall, upon the production of the Deed, Instrument, or Writing, with the endorsement hereinbefore mentioned, cause it to be Stamped thereon with a Stamp of the amount paid into Court on account of such duty. All the provisions hereinbefore contained as to the mitigation or payment of penalties paid to the Collector shall be applicable to penalties paid into Court.

**Sixth.**—No Deed, Instrument, or Writing executed on stamped or insufficiently Stamped paper shall be Stamped at any time after the execution thereof, except as aforesaid.

**Seventh.**—The cost of transmitting all Deeds, Instruments, and Writings required to be stamped under this Section and the cost of registering the same at the Post Office for transmission, shall, in all cases, be borne by the party applying to have such Deeds, Instruments, and Writings stamped.

**Eighth.**—The Government shall not be responsible for any loss or damage which may occur in respect of any Deed, Instrument, or Writing entrusted to the Collectors of Stamp Revenue, and no person employed by the Government in the Stamp Department shall be responsible for any such loss or damage, unless that person shall wilfully, fraudulently, or by gross negligence, cause such loss or damage.

But no part of this Section shall extend to Bills of Exchange or other forms of orders for money drawn within the British Territories in India, or to receipts for money.

**XIV.** No larger sum shall be recoverable in any Court of Justice by reason of any Deed, Instrument, or Writing for which an optional Stamp is indicated to be proper by the said Schedule, than the largest sum for which, if specially stated in a Deed, Instrument, or Writing of the same denomination, the Stamp actually used under the option so given, would be of sufficient value. And no such Deed, Instrument, or Writing shall be held by any Court of Justice to be valid in respect to any sum of money larger than that for which the Stamp on the said Deed, Instrument, or Writing would be sufficient.

**XV.** Every person receiving payment of any sum of money, the receipt for which under this Act requires a Stamp, shall, if required, give a receipt bearing the proper Stamp indicated by this Act, and shall bear the expense of furnishing the same, and in case of refusal shall be liable to a penalty not exceeding one hundred Rupees. The expense of providing the Stamp of all Bills of Exchange, Letters of Credit, Drafts, Cheques on Bankers or others, Promissory Notes, and other Orders and Obligations for the payment of money made or drawn in the British Territories in India (not being Bonds or Instruments or Writings bearing the attestation of one or more witnesses) shall be borne by the person making or drawing the same.

**XVI.** Except within the local limits of the jurisdiction of the Courts established by Royal Charter, no Instrument or Writing of any of the kinds specified as requiring Stamps in the Schedule B annexed to this Act,

shall be filed, exhibited, or recorded in any Court of Justice or Office with respect to which Court or Office such Instrument or Writing is required by Schedule B to have a Stamp, or shall be received or furnished by any Public Officer, unless such Instrument or Writing be upon a Stamp prescribed as aforesaid by the Governor General of India in Council, and of a value not less than that indicated to be proper for it by the said Schedule B.

**XVII.** Every provision contained in the Schedules annexed to this Act shall be of the same force as if it were contained in the body of the Act.

**XVIII.** The Governor General in Council may by an order to be published in the Calcutta Gazette direct that in any District such lower rates of Stamp Duty as he shall prescribe shall be taken on all or any of the Deeds, Instruments, or Writings specified in the Schedules to this Act or altogether exempt the same, and in like manner as occasion shall require cancel or vary such order to the extent of the powers hereby given. Provided that this Section shall not extend to Bills of Exchange or other Instruments classed as Bills of Exchange.

**XIX.** The local Executive Government may appoint Officers for the collection of the Stamp Revenue, and may prescribe the duties of such Officers and may assign Districts to such Officers, and may license or cause to be licensed venders of Stamps, and may direct how and under what conditions Stamps may be supplied to such venders for sale.

**XX.** Every vender of Stamps shall at all times have his license together with the Schedules annexed to this Act in the vernacular language of the District stuck up in a conspicuous situation in the place where he sells the Stamps, on pain of a fine not exceeding fifty Rupees.

**XXI.** Every vender of Stamps shall write on the back (at the bottom of the page) of each Stamp which he issues, except Stamps used for Receipts or for Bills of Exchange, Drafts, or other Orders for money, the date of issue, the name of the person to whom it is issued, and his own ordinary signature, on pain of a fine not exceeding one hundred Rupees.

**XXII.** Any vender who shall knowingly write a false date or name on the back of any Stamp, shall be punished by a fine not exceeding five hundred Rupees, or imprisonment not exceeding three months, or both.

**XXIII.** Every vender of Stamps shall, without delay, deliver any Stamp which he has in his possession for sale on demand by any person tendering the value in any currency which the vender is duly authorized to receive in payment for Stamps, on pain of a fine not exceeding one hundred Rupees.

**XXIV.** Any vender who demands or accepts for any Stamp any consideration other than the value thereof in such currency as he is duly authorized to receive in payment for Stamps, shall be punished by a fine not exceeding one hundred Rupees.

**XXV.** Any vender who demands or accepts for any Stamp any consideration exceeding the value of such Stamp shall be punished by imprisonment for a period not exceeding six months, or by a fine not exceeding ten times the value so demanded or accepted, or by both, and it shall be in the discretion of the Court or Officer passing the sentence to direct the value of the excess to be refunded out of such fine to any person from whom such excessive consideration may have been accepted.

**XXVI.** Any vender or other person who after any period which may have been appointed by the Governor General in Council for the commencement of the use of new Stamps sells any old Stamps, shall be punished by a fine not exceeding one hundred Rupees.

**XXVII.** If any vender refuses or omits to render any accounts required by the provisions of any bond he may have entered into, or to permit the Collector of the Stamp Revenue of the District or any Officer duly authorized by him to inspect his accounts, or to examine the store of Stamps in his possession, it shall be lawful for the said Collector to proceed against the said vender for the recovery of the value of the balance of Stamps standing against the vender in the books of the said Collector, or for the recovery of the balance of money, standing against the said vender in the said books, in the same manner as Collectors of Land Revenue are authorized by law to proceed against persons owing Revenue or rent to Government.

**XXVIII.** Any vender who, upon the termination or resignation of his license, does not within such reasonable time as shall have been prescribed by the Collector of the Stamp Revenue of the District, make over to some Officer duly authorized to receive them, accounts of all his transactions in relation to Stamps, kept according to the provisions of any bond he may have entered into, together with any Stamps remaining, or which ought to be remaining in his hands, and any balance of cash which may be due from him to Government on the above mentioned accounts, shall be liable to a fine not exceeding five hundred Rupees; provided always that no vender shall, by the payment of such fine, be exempt from any punishment provided by law for any embezzlement of which he may have been guilty, or from such proceeding as by Section XXVII of this Act the Collector of the Stamp Revenue of the District is empowered to adopt for the recovery of the value of any Stamps or balance of cash remaining in the hands of or standing against such vender.

**XXIX.** Upon the death of any vender, his executors or administrators, or in case there be no executor or administrator any other person in possession of his effects, shall, upon demand being made by the Collector of Stamp Revenue or any Officer duly authorized by him, make over within a reasonable time to such Collector or Officer any Stamps which the deceased vender may have received and not have issued at the time of his death, and any accounts of the transactions of the deceased vender in relation to Stamps which may have been kept according to the provisions of any bond such vender may have entered into, of which Stamps and accounts such executor, administrator, or other person may have the possession, or be able to obtain the possession, on pain of a fine not exceeding five hundred Rupees.

**XXX.** In any of the cases specified in the preceding Sections the Collector of the Stamp Revenue of the District may call upon the surety or sureties of the vender, or any of them, to make good the value of the balance of Stamps standing against the vender in the books of the said Collector, or the balance of money standing against the vender in the books of the said Collector, and on his or their failure to do so, may proceed against all or any of them for the recovery of the value of the balance of Stamps or for the recovery of the balance of money as aforesaid, in the same manner as Collectors of Land Revenue are authorized by law to proceed against the sureties of persons owing Revenue or rent to Government.

**XXXI.** No person not being a licensed vender of Stamps duly appointed, shall sell any Stamp unless it has been in an authorized manner obtained for use and not for sale, under pain of a fine not exceeding one hundred Rupees; provided that nothing in this Section shall be held to apply to an adhesive Stamp.

**XXXII.** If any stamped paper, parchment, vellum, or the like, after having been obtained in the regular manner, shall have become damaged, spoiled, or unfit for use, either by any accident happening to the same, or because of error in the drawing up or copying any Instrument or Writing thereupon, which being discovered before such Instrument or Writing may be finally signed and executed, renders the same of no avail, or when by reason of the death or refusal of the party or parties whose signature may be necessary to effect the transaction intended by such Instrument or Writing it remains incomplete and of no avail, or when by the refusal of any office or trust that may be granted by an Instrument or Writing it has failed of the purpose intended, or in the case of Promissory Notes, Bills of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same are never brought to use, and in the case of Bills of Exchange if they shall not have been presented for acceptance; in all such cases it shall be competent to the Collector of the Stamp Revenue of the District duly appointed as above provided, upon delivery being made of the Stamped paper, parchment, vellum, or the like as

damaged, spoiled, or rendered unfit for use, to cause similar Stamps to be delivered as above provided to the owner of the article or articles so damaged, spoiled, or rendered unfit for use or his representative upon payment of the value of the paper, parchment, vellum, or other material on which the new Stamp may be impressed. But the rule contained in this Section shall not extend to Bills of Exchange drawn in sets, of which any one of the set may have been delivered to the payee.

**Second.**—The owner of any Stamp which may be damaged, spoiled, or rendered unfit for use as aforesaid, shall prefer his application to the Collector of Stamp Revenue of the District in which he may have purchased it, and if the Collector be of opinion that the application ought to be complied with, he shall deliver or cause to be delivered, subject to the provisions of this Act, to the party or his representative, a Stamp similar to that which has been damaged, spoiled, or rendered unfit for use. Provided that the application be made within one year of the period when the Stamp may have become damaged, spoiled, or rendered unfit for use.

**XXXIII.** Any person who fraudulently counterfeits any Stamp, or who alters any Stamp with the intention that it shall pass for a Stamp of greater value, or makes or uses any die for either of the above purposes, or who fraudulently issues or exposes for sale any counterfeit Stamp or any Stamp altered as above described, or who fraudulently uses any counterfeit Stamp or any Stamp altered as aforesaid, shall be punished by imprisonment with or without hard labor for a term not exceeding four years or by transportation for a term not exceeding seven years.

**XXXIV.** No Justice of the Peace or any Officer, before whom an affidavit is made for the immediate purpose of being filed, read, or used in any Court of Law may be taken, shall receive or attest such affidavit unless it be written on a Stamp of not less than the value prescribed in Schedule A annexed to this Act.

**XXXV.** From the time when this Act shall come into force, in all cases of the sale of any lands, annuities, or other property, real or personal, movable or immovable, or of any right, title, interest, or claim in any such property, when a duty is imposed by this Act on the conveyance thereof, the full purchase or consideration money directly or indirectly paid or secured or agreed to be paid for the same, shall be truly expressed and set forth in words at length in the principal Instrument whereby the property sold shall be conveyed to or vested in the purchaser or in any other person; and if the full purchase or consideration money shall not be fully and truly expressed and set forth in the manner above directed, the purchaser and seller shall each forfeit a sum not exceeding five hundred Rupees, and be charged with the payment of five

times the amount of the excess of duty which would have been payable for the said Instrument in respect of the full purchase or consideration money, if the same had been duly expressed in the said Instrument, beyond the amount of duty actually paid for the same.

**XXXVI.** If any person shall knowingly and wilfully insert or set forth in such Instrument any less amount than the full and true purchase or consideration money directly or indirectly paid or secured or agreed to be paid for the same, he shall incur the penalties prescribed in the last preceding Section.

**XXXVII.** No person shall be proceeded against for any offence affecting the Public Revenue under this Act except at the suit or prosecution of the Collector of the Stamp Revenue acting under the orders of the Board of Revenue, or other authority charged by Government with the duty of carrying out the provisions of this Act, or other Public Officer duly authorized by Government.

**XXXVIII.** Every offence punishable by this Act, except the offences punishable by Section XXXIII, shall be tried by any Magistrate or Justice of the Peace.

**XXXIX.** The offences punishable by Section XXXIII, shall be tried by the Court having jurisdiction over the same, whether it be the Supreme Court of Judicature or the Session Judge or other Officer.

**XL.** If any person sentenced to any fine under the provisions of this Act, shall not pay the fine to which he shall be sentenced, it shall be lawful for the Officer or Court who tried him, to issue his or their warrant to levy the amount by distress and sale of the goods and chattels of the party fined, or to sentence the offender to imprisonment until the payment of the fine, or the expiration of a term to be assigned, not exceeding three months, whichever shall first take place.

**XLI.** Throughout this Act and the Schedules annexed to it, the word "Stamp," except when the contrary shall appear from the context, is used to signify a stamped piece of paper or other stamped material for writing on; the term "Bill of Exchange" shall include a Hoondoo or any other Instrument of a like nature; and by the "value" of a Stamp is meant a sum indicated by words or figures duly impressed upon such piece of paper or other materials.

**XLII.** This Act shall come into force from the 1st of September 1860.

SCHEDULE A.

*Specifying Instruments and Writings which require Stamps, and indicating the proper Stamps for those Instruments and Writings.*

		PROPER STAMPS.	
		Rupees.	Annas.
1. Agreement, Ikrar, or any Minute or Memorandum of an Agreement; such Agreement, Minute, or Memorandum, not being otherwise provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the party.			
If relating to matters capable of valuation, and with the value stated	...	{ The same Stamp as for a bond for the payment of the amount of the value stated.	
If for an annual or any periodical payment	...	{ The same Stamp as for a bond for the amount of ten years' payment, or of the total sum secured if less.	
If for the performance of any legal act, or for a purpose not restricted to, nor specifying any amount	...	{ An optional Stamp—See Section XIV of the Act.	
Agreements for loans by Bankers made for short periods not exceeding three months, upon the deposit of Notes or other Securities of the Government of India, with or without a deposit of the Acceptance or Promissory Note of the borrower, provided that no such agreement is drawn in the form of a Bond or of a Bill of Exchange or Promissory Note or in any such way as would render it a negotiable Instrument passing by endorsement, for whatever amount, in case such loan shall not exceed one month the uniform stamp of	...	{ 2 Rupees.	
And in case such loan is for a period exceeding one month or not exceeding three months	...	{ 4 Rupees.	
EXEMPTIONS.			
Agreement for the hire of any Laborer, Artificer, Manufacturer, or menial Servant.			
Agreement, Memorandum or Letter made for or relating to the sale of any Goods, Wares, or Merchandize.			
2. Affidavits and solemn declarations not made for the immediate purpose of being filed, read, or used in any Court of Law, per sheet	...	{ 1 Rupee.	
3. Assignments, if not of the nature specified under the heads of Conveyances and Settlements, nor specially exempted—	...	{ The same Stamp as the original Deed.	
In cases where the assignment is of any interest secured by an original Deed or Instrument on a Stamp of a value less than eight Rupees.	...	{ 8 Rupees.	
In other cases	...	{ 8 Rupees.	
EXEMPTION.			
All transfers by mere endorsement of Bills of Exchange, Promissory Notes and other negotiable Instruments; and of Bills of Lading; and transfers by Assignment of Policies of Assurance.			
4. Bills of Exchange, Letters of Credit, Drafts, Cheques on Bankers or others, Promissory Notes, Hoon-dies, and other orders and obligations for the payment of money, not being Bonds, or Instruments, or Writings, bearing the attestation of one or more witnesses—			
If payable to the bearer or to order on demand, and bearing the date on which the draft or order is made, except Bank Notes payable to bearer on demand.	...	{ 0 1	
If the sum payable does not exceed 50 Rupees	...	{ 0 1	

					PROPER STAMPS.			
If payable at any period not exceeding one year after date or sight, then—					Inland and Foreign if drawn singly.		Foreign if drawn in sets of three, each to be Stamped.	
					Rs.	As.	Rs.	As.
Bills not exceeding			100 Rupees.		0	1	0	1
„ Above 100 and ditto			250 „		0	3	0	1
„ 250 ditto			500 „		0	6	0	2
„ 500 ditto			1,000 „		0	12	0	4
„ 1,000 ditto			2,500 „		1	0	0	8
„ 2,500 ditto			5,000 „		3	0	1	0
„ 5,000 ditto			10,000 „		6	0	2	0
„ 10,000 ditto			20,000 „		12	0	4	0
„ 20,000 ditto			30,000 „		18	0	6	0
„ 30,000 and upwards,					24	0	8	0
5. Any of the Instruments described in No. 4, payable at a period exceeding one year after date or sight.					{ The same Stamp as for Bonds for the payment of the same amount.			
6. Bills of Lading of or for any Goods, Merchandise, or effects to be exported					■ 4 for each part of every set.			
7. Bills of Sale—See Conveyance and Mortgage.								
8. All Bonds or other obligations for the payment of any definite or certain sum of money not otherwise charged for or expressly exempted from the payment of Stamp Duty in this Schedule.								
If for any sum not exceeding 50 Rs.					Rupees. Annas.			
Above 50 Rs. and not exceeding			100 „		0	4		
„ 100 „ ditto			200 „		0	8		
„ 200 „ ditto			300 „		1	0		
„ 300 „ ditto			500 „		2	0		
„ 500 „ ditto			700 „		4	0		
„ 700 „ ditto			1,000 „		5	0		
„ 1,000 „ ditto			2,000 „		6	0		
„ 2,000 „ ditto			3,000 „		10	0		
„ 3,000 „ ditto			5,000 „		15	0		
„ 5,000 „ ditto			10,000 „		25	0		
„ 10,000 „ ditto			20,000 „		35	0		
„ 20,000 „ ditto			40,000 „		60	0		
„ 40,000 „ ditto			60,000 „		100	0		
„ 60,000 „ ditto			80,000 „		125	0		
„ 80,000 „ ditto			1,00,000 „		150	0		
					200	0		
And for every further part of a lac					100 Rupees.			
And for every further full lac					200 „			
9. Bonds or other obligations concerning responsibility and bottomry.					{ The same Stamp as for a common money bond for the like amount.			
10. Bonds or other obligations given as security for the transfer of Government Securities or Stock of any public Company or for the delivery or accounting for any matter or thing capable of being valued.					{ The same Stamp as for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.			
11. Bonds or other obligations for an annual or any periodical payment, not being interest upon any principal sum secured by the bond whether for a fixed or for an indefinite period.					{ The same Stamp as for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.			
12. Bonds or other obligations when the amount of the money to be secured is not specified.					{ An optional Stamp—See Section XIV of the Act.			
13. Bonds or other obligations for the due execution of an office or work, taken by individuals, and all other Bonds not otherwise specially provided for.					{ An optional Stamp—See Section XIV of the Act.			
When the amount is limited to a certain sum.					{ The same Stamp as for a Bond for the payment of such limited sum.			
14. Bonds or other obligations taken as collateral security with some Deed or Instrument executed on the Stamp prescribed for Conveyances or Money Bonds, or as security for the performance of any other contract, covenant, or agreement not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand.					{ The same Stamp as the Deed, Instrument, Contract, Covenant, or Agreement, if of value not exceeding eight Rupees: otherwise a Stamp of eight Rupees.			

PROPER STAMPS.

15. Security bonds or other obligations which may be taken by or by order of any Court, Collector, or other Judicial or Revenue Authority, also Razeenamahs, Soolnamahs, and Ruffanamahs, filed in any suit pending in a Court of Justice.

16. Charter-parties, or any agreement or contract for the Charter of any Sea-going Ship or Vessel, or any memorandum, letter, or other writing between the Captain, Master, or Owner of any such Ship or Vessel, and any other person, for or relating to the freight or conveyance of any money, goods, or effects on board of such Ship or Vessel.

17. Composition Deeds or other Instruments of composition between a debtor and his creditors.

18. Contracts and Deeds, if not otherwise specially provided for.

To be charged as specified and prescribed in Schedule B.

2 Rupees.

8 Rupees.

As agreements.

19. Conveyances or Deeds or Instruments of any kind or description whatsoever, executed for the sale or transfer, for a consideration, of any lands, tenements, rents, annuities, or other property, real or personal, moveable or immovable, or of any right, title, or claim to or upon, or interest in, any lands, houses, rents, annuities, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or Writing whereby the property sold shall be conveyed to or otherwise vested in the purchaser or purchasers, or to some other person by his or their directions—

When the purchase or consideration money therein expressed or denoted shall not exceed one hundred Rupees

Above	100 Rs. and not exceeding	200 Rs.
"	200 " ditto	400 "
"	400 " ditto	800 "
"	600 " ditto	1,200 "
"	1,200 " ditto	2,000 "
"	2,000 " ditto	3,000 "
"	3,000 " ditto	4,000 "
"	4,000 " ditto	5,000 "
"	5,000 " ditto	7,500 "
"	7,500 " ditto	10,000 "
"	10,000 " ditto	20,000 "
"	20,000 " ditto	40,000 "
"	40,000 " ditto	60,000 "
"	60,000 " ditto	80,000 "
"	80,000 " ditto	100,000 "
And for every further	50,000 "	
Or part thereof		

Rs.	At.
1	0
2	0
4	0
8	0
12	0
20	0
30	0
40	0
50	0
75	0
100	0
150	0
200	0
300	0
400	0
500	0
200	0
100	0

NOTE.—When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In all cases, however, where there are more Deeds than one, every other Deed than the principal requires the same Stamp as the principal Deed, if of value not exceeding eight Rupees (which shall be the maximum Stamp for collateral Deeds), and all such collateral Deeds shall specify by their contents which other is the principal Deed by which the conveyance has been effected, certifying that it is executed on the proper Stamp.

Transfers of the shares of any Banking Corporation or any Joint Stock Company, by endorsement or otherwise, when the full nominal value of the share so transferred does not exceed Rupees 100 per share ...

0 4

When the value exceeds 100 Rs. and not 200 Rs....

0 8

		PROPER STAMPS.		
		Rupees.	Annas.	
When the value exceeds Rs. 200 and not 300 Rs....		0	12	
When the value exceeds Rs. 300 and not 400 Rs....		1	0	
and for every additional value of Rs. 100 a further duty of 4 annas, and for the transfer of every quarter of half of any such share a corresponding rate of duty.				
EXEMPTION.				
All transfers of subscription to any of the Government Loans, or other Government Securities.				
20. Co-PARTNERSHIP.—Deeds or other Instruments of,		8	0	
21. COPIES.—Copy or counterpart of any Deed or Instrument attested to be a true copy and furnished to a party to the same for the purpose of being given in evidence for the recovery of any sum of money, property, interest, or right secured thereby	} The same duty as prescribed for the original Deed by this Act.			
22. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the agreement, contract, bond, deed, or other instrument, per sheet		Rupees.	Annas.	
23. Copy of Extract of any Deed, Instrument, Schedule, Receipt, or other matter annexed to any agreement, contract, bond, deed, or other instrument, per sheet	} See Schedule (B)	0	8	
24. Copies authenticated of any records, letters, accounts, statements, reports, or other writings, furnished to individuals from any of the Public Offices of Government, per sheet		0	8	
For copies of Revenue and Judicial Papers to be given from the Courts of Justice, Revenue Katcheries, &c				
EXEMPTION.				
Copies of papers which Public Officers are directed by any law or general regulation to make, require, or furnish, for which Stamps are not specially required by this Schedule.				
25. Deeds of gift and dower whether to take effect on the instant, or at a further period, determinate or indeterminate	} The same Stamp as for Conveyances.			
26. Deeds of any kind not otherwise particularized in this Schedule				
27. EXCHANGE.—Any Deed or Instrument whereby any real property shall be conveyed or surrendered in exchange for other property—	} As Agreements.			
If no sum of money shall be paid or agreed to be paid for equality of exchange.		Rupees.	Annas.	
If any sum of money be paid or agreed to be paid for equality of exchange	} A Stamp of value exceeding by eight Rupees the Stamp required for a Conveyance in a case where the consideration is equal to the sum paid or agreed to be paid for equality of exchange.	8	0	
28. Engagements to cultivate, produce, provide, or deliver any article of commerce in consideration of advance made				
29. LEASES.—Any lease made in perpetuity, or for a term of years, or period determinable within one or more lives, or otherwise contingent in consideration of a sum of money paid in the way of premium, fine, or the like &c without rent	} Shall be charged on the amount advanced at the rate of bonds.			
	} The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.			

30. Any lease of lands, houses, or other real property at a rent without any payment of any sum of money by way of fine or premium—

Where the rent calculated for a whole year shall not exceed 24 Rupees

Exceeding 24 Rupees but not exceeding 50	Rs.
50	100
100	250
250	500
500	1,000
1,000	2,000
2,000	4,000
4,000	6,000
6,000	10,000
10,000	25,000
25,000	50,000

and for every additional 25,000 or part thereof

31. Any lease of lands, houses, or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium

32. Any Lease of lands, houses, or other real property, stipulating for a rent, and granted in consideration of a fine or premium

33. The counterpart of any Lease, that is, the Kuthoolent or the like

#### EXEMPTIONS.

All Leases, Pottahs, and Kuthoolents executed and exchanged with ryots and other actual cultivators of the soil, provided that no fine or premium be paid and no Security Bonds executed as part of the same transactions.

(For Madras and Bombay.)

Every Lease and its counterpart (Pottah and Kuthoolent) or other engagement contracted between landlord and tenant, relative to lands subject to the payment of Revenue to Government.

34. Letters, or Powers of Attorney, Mooktarnamahs, &c., in all the kinds provided for in Schedule B—

For the performance of any special act or acts, or of the acts connected with any one particular suit, case, or transaction

35. Deeds, that is not provided as above

36. For Wakals, Mooktarnamahs, and other documents required for the conduct of suits, regular or summary, or proceedings of any kind pending before the Courts or Judicature or before the Revenue Authorities

37. Letters of release from creditors to debtors

38. Mortgage.—Any deed of mortgage or of conditional sale with or without possession given, of or for any lands, estates, or property, real or personal, intended as a security for money due or to be lent thereupon; also any deed or contract accompanied with a deposit of title deeds to any property, where the same may be made as security for payment of money due or lent at the time

39. Deeds of mortgage, or the like, given as security for the transfer of Government Securities or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued

#### PROPER STAMPS.

When the lease is for a period not exceeding one year.

When the lease is for a period exceeding one year.

Rs.	As.	Rs.	As.
0	4	0	8
0	8	0	12
0	12	1	0
1	0	2	0
2	0	4	0
4	0	8	0
8	0	16	0
16	0	32	0
24	0	48	0
40	0	80	0
100	0	200	0
200	0	400	0
400	0	800	0

The same Stamp as for a lease for a period exceeding one year.

A Stamp of value equal to the joint values of the Stamps for a Conveyance, in consideration of the fine, and a lease for the rent

The same Stamp as for the lease.

Rupees. Annas.

0 8

4 0

See Schedule (B)

Rupees. Annas.

8 0

The same Stamp as for a Bond for the payment of the amount due or lent.

The same Stamp as for a Bond for the payment of the total amount assured, or for the *bona fide* value.

PROPER STAMPS.

38. Deeds of mortgage given for the security of annuities for an indefinite period, such as life annuities  
Where it may be stipulated that the amount secured by such mortgage shall not exceed a certain sum ...  
Where the total amount secured by the mortgage is unlimited ...  
Where a Bond may have been already taken for the amount secured, or where from any other cause the mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a Stamp has been executed

Where there are more Deeds than one required to execute the mortgage in the manner desired by the parties, then for every other Deed than the principal Deed, provided the original Deed has been duly stamped

39. Mortgages, assignments, or acknowledgments granted for loans or advances made on the deposit of Government Securities, bullion, plate, jewels, or other goods

40. Partitions by private agreement or made by Public Officers, of estates or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for every such sharer's copy of the deed of partition—

When the sharer's portion does not exceed one hundred Rupees in value

Exceeding 100 Rs., and not exceeding 200 Rs.

200	"	ditto	400	"
400	"	ditto	600	"
600	"	ditto	800	"
800	"	ditto	1,000	"

And for every additional two hundred Rupees

When the subject of the partition, consisting either wholly or in part of other property than money, any money, not being part of such subject, is paid, or agreed to be paid for the purpose of compensating any difference from just proportion in the partition actually made of that subject

41. Policy of Assurance or Insurance, or other Instrument, by whatever name the same shall be called, whereby an Insurance shall be made upon any life or lives, or upon any event depending upon any life or lives—

For every sum of one thousand Rupees and also for each and every fractional part of one thousand Rupees.

42. Policy of Insurance of any ship, vessel, sloop, lighter, boat, or the like, or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter, boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per centum on the sum insured, if the whole sum insured shall not exceed one thousand Rupees

If the sum insured exceed one thousand Rupees then for every one thousand Rupees, and also for any fractional part of one thousand Rupees whereof the same shall consist

Where the premium shall exceed two per cent on the sum insured, if the whole sum shall not exceed one thousand Rupees

If the sum insured exceeds one thousand Rupees, then for every one thousand Rupees and also for any fractional part of one thousand Rupees whereof the same shall consist

Promissory Notes

The same Stamp as for ten times the annual payment.

The same Stamp as for deeds of mortgage of such limited sum.

An optional Stamp—See Section XIV of the Act.

The same Stamp as for the Bond or other Instrument, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.

The same Stamp as for the principal Deed, if of value not exceeding eight Rupees; in other cases a Stamp of eight Rupees.

The same Stamp as for Promissory Notes.

Rupees.	Annas
0	8
1	0
2	0
4	0
6	0
8	0
1	0

A Stamp of value equal to the joint values of the Stamp which would have been required had the subject of partition been actually divided with the just proportion and of the Stamp for a conveyance or deed of sale for a sum equal to the amount so paid, or agreed to be paid, for the purpose of compensating the difference therefrom.

Rupees.	Annas.
0	8
0	8
0	8
1	0
1	0

See Bills of Exchange.

PROMISSORY STAMPS.									
<p>43. Promissory Notes for the payment of any sum by instalments, that is Kistbundies, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain.</p> <p>44. Protest of any Bill of Exchange or Promissory Note for any sum of money, or any Notarial Act not otherwise charged or exempted in this Schedule.</p> <p>45. Receipts or discharges given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged, or acquitted amounts to ten Rupees and does not exceed fifty Rupees.</p> <p>If the sum exceeds fifty Rupees</p>	<p>The same Stamp as for a Bond for the payment of the whole amount.</p> <table> <tr> <th>Rupees.</th> <th>Annas.</th> </tr> <tr> <td>2</td> <td>0</td> </tr> <tr> <td>0</td> <td>1</td> </tr> <tr> <td>0</td> <td>1</td> </tr> </table>	Rupees.	Annas.	2	0	0	1	0	1
Rupees.	Annas.								
2	0								
0	1								
0	1								
<p><b>EXEMPTIONS.</b></p> <p>(For the Presidency of Bengal.)</p> <p>Receipts or discharges with respect to the rent of land paying Revenue to Government granted to any ryot or other actual cultivator, for the rent of land tilled by him.</p> <p>(For the Presidencies of Madras and Bombay)</p> <p>Receipts or discharges with respect to the rent of land paying Revenue to Government granted to any tenant for the rent paid by him.</p> <p><b>GENERAL EXEMPTIONS.</b></p> <p>Receipts or discharges written upon Promissory Notes, Bills of Exchange, Drafts, or Orders, for the payment of money duly stamped.</p> <p>Letters sent by the post acknowledging the arrival of any Promissory Notes, Bills of Exchange, or other securities for money.</p> <p>Receipts or discharges written upon or contained in any Mortgage Deed, or other security, or any Deed of Conveyance, Settlement, personal bond, or other Instrument duly stamped, acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest, or annuity thereby charged.</p> <p>Receipts given for money deposited in any Bank, or in the hands of any Banker, to be accounted for, whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for. Provided always that this exemption shall not extend to receipts or acknowledgments for sums paid or deposited for or upon letters of allotment of shares, in respect of calls upon any scrip or shares of or in any Joint Stock or other Company or proposed or intended Company, which such last mentioned receipts or acknowledgments, by whomsoever given, shall be liable to the duty charged upon receipts.</p> <p>46. Schedules referred to in any Agreement, Lease, Bond, Deed, or other Instrument, for every thousand words, or part thereof.</p> <p>47. Settlements, Marriage Settlements, &amp;c., namely, any Deed or Instrument whereby any sum or sums of money, or any Government Securities or other property, real or personal, shall be settled, or agreed to be settled upon or for the benefit of any person or persons, in any manner whatsoever</p>									
<p><b>EXEMPTION.</b></p> <p>Wills, Testaments, and the like, together with Deeds merely declaratory of trust, or otherwise, pursuant to any previous Settlement, Deed, or Will.</p>									

	PROPER STAMPS.
<p><b>GENERAL EXEMPTION AND RULE.</b></p> <p>Deeds, Instruments, and Writings of any kind, in which Government, or any Board, Commission, Court, or Public Officer may, in a public capacity, be a party, do not require Stamps.</p> <p><b>NOTE.</b>—The foregoing exemption does not extend to Deeds, Instruments, and Writings executed to or by the Court of Wards, Local Agents, or Officers acting under their authority, or to or by any Administrator General; neither does it extend to sales made for the recovery of arrears of revenue or rent, or in satisfaction of decrees or orders of Court, in which cases the purchasers shall be required to pay, along with the purchase money, the price of the requisite Stamp, or else provide such Stamp, and shall receive from the Officer conducting the sale a Deed of Sale (Byenamahe) executed on the proper Stamp.</p> <p>Any Deed, Instrument, or Writing required by the foregoing Schedule to be stamped, may be written on one or more Stamps if the value of the Stamps used amount to the value required by the Schedule.</p>	

**SCHEDULE B.**

*Referred to in Section XIII of the Act, containing the Specification of Duties chargeable on Law Papers.*

1. Bail or Security Bonds (Hazir or Fial Zamin) whether of specified amount or with a penalty of a specific sum of money or of indefinite amount, when furnished and filed under special order of a Civil Court or of any Revenue Officer exercising Judicial powers ...	To be charged as Petitions.	
When executed between individuals not by order of Court ...	To be charged as Bonds—See Schedule (A.)	
2. Copies of Judgments and Decrees when passed in any Court below the Sudder Dewanny Adawlut in all regular suits, of which the value of the claim amounts to fifty Rupees, per sheet ...	Rupees.	Annas.
When passed in the Sudder Dewanny Adawlut in any regular suit, per sheet ...	1	0
3. Copies of Revenue and Judicial Proceedings or Orders, or Copies of Accounts, Statements, Reports, or the like filed on record and taken out for use or reference, or when left on proceedings in place of originals withdrawn, per sheet ...	4	0
And each sheet shall be of a size not exceeding that fixed for copy paper (No. 3 of the Stamp Office) and shall be written on one side thereof only.	0	8
4. Mooktarnamahs, Wakalatnamahs, and other powers, filed or presented for the conduct of suits, regular or summary, of cases or proceedings of any kind pending before any Civil or Criminal Court or before the Revenue Authorities—		
When presented to any Sudder Court ...	2	0
When presented to any Board of Revenue or Board or Commissioner of Customs, Salt, and Opium ...	2	0
When presented to any Court, Civil or Criminal, other than the Sudder Court, or to any Collector or other Revenue Officer ...	0	8

**EXEMPTIONS.**

Mookhtarnamahs executed by Officers or Soldiers of the Army.

Counsel admitted in any case by any Criminal Court to appear on behalf of a prisoner without a written Mookhtarnamah.

		PROPER STAMPS.	
		Rupess.	Annas.
5. Petitions of appeal not being from an order rejecting a plaint or from a decree or order having by any law the force of a decree; petitions or applications presented to any Civil Court, in relation to any matter cognizable by such Court, shall be written upon Stamp paper of the following value, namely,			
When presented to the Sudder Court	...	2	0
When presented to any Court below the Sudder Court.	...	0	8
SPECIAL RULE FOR BENGAL.			
Petitions or applications not falling within any of the Exemptions of this Schedule, presented to the Nizamut Adawlut or to the Board of Revenue or Customs, Salt, and Opium	...	2	0
Petitions or applications not falling within any of the Exemptions of this Schedule, presented to any other Criminal Court or to any other Revenue Office	...	0	8
GENERAL EXEMPTIONS.			
Petitions or applications presented to any Moonsiff's Court in relation to any suit or case of an amount or value less than fifty Rupees.			
Applications for the summons of a witness or other person to attend either to give evidence or to produce a document or in respect of the production or filing of any exhibit.			
Petitions of appeal presented to Magistrates against Chowkeedary assessment.			
Communications made to Magistrates in regard to Police matters not intended for record.			
Petitions to Collectors or Officers making settlements relating to matters connected with the assessment of lands, the ascertainment of rights or to other matters affecting the settlement of the Government revenue on lands, if presented pending the formation of such settlements.			
Petitions to Boards or Commissioners of Revenue relating to the same.			
All Petitions, applications, charges, and informations respecting crimes and offences.			
Petitions from prisoners, convicts, persons under examination or otherwise in duress or under restraint of the Court or its Officers.			
EXEMPTIONS FOR THE PRESIDENCIES OF MADRAS AND BOMBAY.			
No petition or application to the Revenue Authorities need be presented on Stamp Paper except as prescribed in the Special Rule given at the close of this Schedule, with respect to cases that fall within Regulation VI. 1828 of the Bombay Code.			
6. PLAINT.—Petition of, in suits and appeals not otherwise provided for, instituted in any Civil Court not within the local limits of the jurisdiction of the Courts established by Royal Charter for the recovery of any sum of money or to obtain possession of any interest, matter, or thing—			

				PROPER STAMPS.	
				Rupers.	Annas.
SCALE FOR PLAINTS.					
If the amount or value of the property claimed shall not exceed 16 Rupees				1	0
Above	16 Rupees and not exceeding	32	"	2	0
Do.	32	"	64	4	0
Do.	64	"	150	8	0
Do.	150	"	300	16	0
Do.	300	"	800	32	0
Do.	800	"	1,600	50	0
Do.	1,600	"	3,000	100	0
Do.	3,000	"	5,000	150	0
Do.	5,000	"	10,000	250	0
Do.	10,000	"	15,000	350	0
Do.	15,000	"	25,000	500	0
Do.	25,000	"	50,000	700	0
Do.	50,000	"	1,00,000	1,000	0
Do.	1,00,000	"		2,000	0
Petitions of plaint in suits instituted in the Courts of Collectors under Act X. of 1859, shall be subject to the foregoing duties.					
NOTE.—(a). Within the Presidency of Bengal in suits for lands paying revenue to Government, if forming one entire Mahaul, or a specific portion thereof with a defined jumma, the value shall be assumed in the Ceded and Conquered Provinces, including Cuttack, at the amount of the annual jumma payable to Government on account of the Mahaul or portion thereof as aforesaid; and where the land has been assessed in perpetuity, at three times the amount of the annual jumma.					
(b). Within the Presidency of Madras, in suits for land paying Revenue to Government, the value of the property shall be assumed at the amount of the annual aggregate produce of the land computed as payable by the dependent Talookdars, Under-Farmers, and Ryots on account of the year in which the suit may be preferred.					
(c). Within the Presidency of Bombay, in suits for land paying Revenue to Government, the value of the property sued for shall be calculated at the amount of the annual assessment.					
(d). In suits for Lakhiraj, Enam, or rent-free land, the value shall be calculated at eighteen times the aggregate annual rent payable by the ryots or other under-tenants of the land.					
(e). In suits instituted for houses, gardens, and other things of value, real or personal, not of the descriptions above specified; as well as for any interest in Malgozarea land or for any other right or thing not capable of valuation under the above rules, the amount shall be computed according to the estimated selling price, or when no such estimate can be made at the sum at which the plaintiff shall estimate the value of his suit; and suits for damages or compensation for injury sustained and the like shall be valued at the amount claimed by plaintiff.					
(f). If an appeal or plaint, which shall have been rejected by the Lower Court on any of the grounds mentioned in Act VIII of 1859, shall be ordered to be received, or if a suit shall be remanded in appeal for a second decision by the Lower Court, the Appellate Court shall grant to the Appellant a certificate authorizing him to receive back from the Collector the full amount of stamp duty paid on the petition of appeal.					

	PROPER STAMPS.
<p>7. Razesnamahs, Rufanamahs, Soolunamahs, or the like, that is to say :—  Any written application, whereby, or according whereunto, a suit pending in a Civil Court shall be adjusted, or be capable of adjustment, without an award of the presiding Judge or other Officer ...</p> <p>SPECIAL RULE FOR THE PRESIDENCY OF BOMBAY.</p> <p>Suits cognizable before Collectors under the operation of Chapter VIII Regulation XVII. 1827 as modified by Act XVI of 1838 shall be subject to the same rules in regard to Stamps, as are in force as above for the Courts of Civil Judicature.</p> <p>GENERAL RULE.—If the subject matter of any plaint, written statement, or petition cannot be conveniently comprised within one Stamp Paper of the value above prescribed, one or more additional pieces of paper may be used of the value required for Petitions.</p>	<p>To be charged as in Petitions.</p>

M. WYLIE,  
*Clerk of the Council.*



SECOND SUPPLEMENT TO  
**The Calcutta Gazette.**

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SATURDAY, JUNE 30, 1860.

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**LAND SALE NOTICE.**

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Monghyr, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 9th July 1860, for arrears of Revenue and other demands which, by Regulations and Acts in force, are directed to be realized in the same manner as arrears of Revenue due on the 7th June 1860.

*Class 1.—Permanently settled Mehal.*

No. 410.—Urazia Gungherar Sowai Tookarampore, Pergunnah Monghyr. Recorded proprietor, Inderjeet Singh. Sudder Jamma Company's Rupees 1,196-4-3.

No. 830.—Mouzah Gungapershad, Pergunnah Mulkee. Recorded proprietors, Roopun Sing and others. Sudder Jamma Company's Rupees 538-2-9.

Monsieur;  
Collector's Office,  
The 19th June 1860. }

W. H. HENDERSON,  
Collector.



THIRD SUPPLEMENT TO  
**The Calcutta Gazette.**

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SATURDAY, JUNE 30, 1860.

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## COMMISSARIAT

No.

GENERAL STATEMENT of Rates at which the under-mentioned Articles

Cattle in the Upper Circle,

RATES AT WHICH CONTRACTED

ARTICLES.	UMBALLAH.			KUSSOWLEE DIVISION.												
				Kussowlee.			Subathoo.			Dugshaie.						
	Contract.	Purchased.		Contract.	Purchased.		Contract.	Purchased.		Contract.	Purchased.					
	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	
Biscuits per 100 lbs.	0		0		0		0		0		0		0		0	
Bread "	6	4	0		0		8	0	0		0		8	0	0	
Beef "	9	0	0		9	0	0		9	0	0		9	0	0	
Mutton "	11	0	0		11	0	0		11	0	0		11	0	0	
	lbs. oz. dr.				lbs. oz. dr.				lbs. oz. dr.				lbs. oz. dr.			
Sugar per Re.	8	8	0		8	5	0		8	5	0		8	5	0	
Rice "	25	0	0		28	12	0		28	12	0		28	12	0	
		lbs. oz. dr.				lbs. oz. dr.				lbs. oz. dr.				lbs. oz. dr.		
Salt "	0		21	0	0		20	4	0		0		20	4	0	
	lbs. oz. dr.															
Potatoes "	28	8	0		0		0		0		0		0		0	
		lbs. oz. dr.				lbs. oz. dr.			lbs. oz. dr.				lbs. oz. dr.			
Vegetables "	80	0	0		28	4	0		28	4	0		28	4	0	
		lbs. oz. dr.				lbs. oz. dr.			lbs. oz. dr.				lbs. oz. dr.			
Firewood "	370	0	0		0		320	0	0		320	0	0		320	0
Tea per lb.	Stock.		0		0		0		0		0		0		0	
Coffee "	0	4	11		0		0		0		0		0		0	
Beer per dozen	0		0		0		0		0		0		0		0	
Brandy "	0		0		0		0		0		0		0		0	
Sherry "	0		0		0		0		0		0		0		0	
Port Wine "	Stock.		0		0		0		Stock.		0		0		0	
Champagne "	0		0		0		0		0		0		0		0	
Vinegar, Europe "	0		9	0	0		9	0	0		0		9	0	0	
Ditto, Country "	0		3	0	0		3	0	0		0		3	0	0	
Mustard, Europe p. }	0		1	4	0		1	4	0		0		1	4	0	
lb. or bottle }																
Sago "	0		0		0		0		0		0		0		0	
Arrowroot "	0		0		0		0		0		0		0		0	
Barley, Europe "	0		0		0		0		0		0		0		0	
Lime Juice per dozen	2	12	0		0		0		0		0		0		0	
Hospital Clothing }	18	1	0		0		0		0		0		0		0	
per set ... }																
Tinning Cooking }	0	15	0		0		0		0		0		0		0	
Utensils per scorge }																
Gram, 1st sort, per Re.	0		m. s. c.		0		0		0		0		0		0	
			1	0	6											
Ditto, 2nd sort "	0		0		0		0		0		0		0		0	
Atta "	0		m. s. c.		0		0		0		0		0		0	
			0	26	12½											
Bhogeah "	0		2	12	0		0		0		0		0		0	
Barley, Country "	0		0		0		0		0		0		0		0	
Grass, green "	0		0		0		0		0		0		0		0	
Ditto, dry "	0		0		0		0		0		0		0		0	
Kurbee, "	0		0		0		0		0		0		0		0	
Ditto, green "	0		0		0		0		0		0		0		0	
Sagar Cane "	0		0		0		0		0		0		0		0	

# DEPARTMENT.

10.

of Commissariat Supply have been purchased and issued to the Troops and  
for the month of April 1860.

FOR OR PURCHASED.

JULLUNDHUR DIVISION.				FEROZEPUR.		LAHORE DIVISION.			
Jullundhur.		Phillour.		Contract.	Purchased.	Lahore.		Govindghur.	
Contract.	Purchased.	Contract.	Purchased.			Contract.	Purchased.	Contract.	Purchased.
R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.
10 0 0	0	10 0 0	0	0	0	0	0	0	0
5 8 0	0	5 8 0	0	5 8 0	0	0	5 6 1	5 10 0	0
0 0 0	0	0 0 0	0	0 0 0	0	0 0 0	0	0 0 0	0
11 0 0	0	11 0 0	0	11 0 0	0	11 0 0	0	11 0 0	0
lbs. oz. dr.		lbs. oz. dr.		lbs. oz. dr.		lbs. oz. dr.		lbs. oz. dr.	
7 15 0	0	7 15 0	0	7 8 0	0	7 4 0	0	7 8 0	0
21 4 0	0	21 4 0	0	25 0 0	0	30 0 0	0	29 0 0	0
0	lbs. oz. dr.	0	lbs. oz. dr.	25 0 0	0	0	m. s. c.	0	m. s. c.
0	23 0 0	0	22 0 0	0	0	0	0 12 8	0	0 13 12
lbs. oz. dr.		lbs. oz. dr.				lbs. oz. dr.		lbs. oz. dr.	
15 4 0	0	15 4 0	0	20 8 0	0	21 0 0	0	27 0 0	0
64 0 0	0	64 0 0	0	48 0 0	0	110 0 0	0	110 0 0	0
340 0 0	0	299 0 0	0	308 0 0	0	277 0 0	0	201 0 0	0
0	0	0	0	0	Stock.	0	0	0	0
0	0	0	0	0	7 0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	Stock.	0	0	0	Stock.	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	Stock.	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
1 8 0	0	1 8 0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
4 8 0	0	4 8 0	0	0	0	0	0 7 9	0	0 7 9
0	0	0	0	0	0	0	3 0 0	0	0
0	0	0	0	0	0	0	20 8 9	0	20 8 9
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	1 12 0	0	0	0	0
0	0	0	0	0	0 14 0	0	0	0	0
0	m. s. c.	0	0	0	m. s. c.	0	m. s. c.	0	m. s. c.
0	1 7 0	0	0	0	1 20 0	0	1 5 0	0	1 3 8
0	1 8 0	0	0	0	0	0	1 6 0	0	1 4 8
0	0	0	0	0	0	0	0 29 0	0	0 28 7
0	m. s. c.	0	0	0	m. s. c.	0	3 11 0	0	2 20 0
0	2 31 0	0	2 0 0	0	8 0 0	0	0	0	0
0	0	0	0	0	0	0	m. s. c.	0	0
0	0	0	0	0	8 20 0	0	8 10 0	0	0
0	0	0	0	0	0	0	2 27 0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	5 0 0	0	0

*GENERAL STATEMENT of Rates at which the under-mentioned Article*  
*Cattle in the Upper Circle*

### RATES AT WHICH CONTRACT

ARTICLES.	SEALCOTE DIVISION.												RAWUL PINDEE.				
	Sealkote.				Kangra.				Dhumsallah.				Rawul Pindée				
	Contract.		Purchased.		Contract.		Purchased.		Contract.		Purchased.		Contract.		Purchased.		
	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.
Biscuits per 100 lbs.	0			0			0			0			0			0	
Bread "	6	1	0	0			10	5	0	0			10	5	0	5	8
Beef "	9	0	0	0			11	0	0	0			11	0	0	9	0
Mutton "	11	0	0	0			14	0	0	0			14	0	0	11	0
Sugar per Re.	7	14	0	0			0			0			7	0	0	7	0
Rice "	31	8		0			0			0			10	0	0	23	4
Salt "	0			lbs. oz. dr.	27	0	0	0		0			20	0		0	
Potatoes "	0			11	4	0	0			9	0	0	0			16	0
Vegetables "	0			77		0	0			32		0	0			32	0
Firewood "	0			210	0	0	Stock.			0			320	0		0	
Ten per lb.	0			0			0			0			0			0	
Coffee "	0			0			0			0			0			0	
Beer per dozen	0			0			0			0			0			0	
Brandy "	0			0			0			0			0			0	
Sherry "	0			0			0			0			0			0	
Port Wine "	0			0			Stock.			0			0			0	
Champagne "	0			0			0			0			0			0	
Vinegar, Europe "	0			1 Re. p. Bt.			Stock.			0			0			0	
Ditto, Country "	0			0			0			0			0			0	
Mustard, Europe p. lb. or bottle	0			0			0			0			0			0	
Sago "	0			0			0			0			0			0	
Arrowroot "	0			0			0			0			0			0	
Barley, Europe "	0	12	0	0			0			0			0			0	
Lime Juice per dozen	8	11	5	0			10 as. p Bt.			0			10 as. p Bt.			4	12
Hospital Clothing per set	12	15	0	0			0			0			0			0	
Tinning Cooking Utensils per scorge	0			0			0			0			0			0	
Gram, 1st sort, per Re.	0			m. s. c. 1	0	7 1/2	0			m. s. c. 1	10	8	0			0	
Ditto, 2nd sort "	0			0			0			0			0			0	
Atah "	0			0			0			0			0			1	5
Bhoosah "	0			m. s. c. 3	0	0	0			m. s. c. 2	20	0	0			0	
Barley, Country "	0			0			0			0			0			0	
Grass, green "	0			0			0			0			0			0	
Ditto, dry "	0			m. s. c. 1	80	0	0			0			0			0	
Kurba, green "	0			0			0			0			0			0	
Ditto, dry "	0			0			0			0			0			0	
Sugar Cane "	0			0			0			0			0			0	

OR PURCHASED.

AT COMMISSARY GENERAL'S OFFICE ;  
Upper Circle, Umballah,  
May 1860.

J. C. Scott,  
Deputy Commissary General, U. C.

No. 12.

MONTHLY RETURN of the Receipt and Audit of Commisariat Accounts up to the 15th June 1860 (No Audit of Disbursements received can be completed without the Receipt of the Cash Account Current and For here.)

NAMES OF STATIONS.	LATEST DISBURSEMENTS RECEIVED WITH DATE OF RECEIPT			Latest Disbursements audited with date of Audit	Latest Audit Statement returned with date of Receipt	Latest Re-audit granted with date of Re-audit	Latest Stock Return received with date of Receipt	Latest Stock Return audited with date of Audit	Remarks
	Disbursements	Cash Account Current	Vouchers						
Agra	January 1860 .. 12th June 1860 .. October 1859 .. 15th June 1860 .. November 1859 .. 12th June 1860 .. January 1860 .. 15th June 1860 .. November 1859 .. 5th May 1860 .. March 1860 .. 6th June 1860 .. January 1860 .. 21st March 1860 .. December 1859 .. 4th June 1860 .. March 1860 .. 4th June 1860 .. May 1860 .. 20th May 1860 .. September 1859 .. 30th Jan 1860 .. May 1860 .. 8th June 1860 .. March 1860 .. 5th June 1860 ..	November 1859 .. 31st May 1860 .. June 1859 .. 10th June 1860 .. July 1860 .. 23rd May 1860 .. December 1859 .. 12th June 1860 .. August 1859 .. 21st May 1860 .. March 1860 .. 6th June 1860 .. January 1860 .. 21st March 1860 .. December 1859 .. 4th June 1860 .. March 1860 .. 4th June 1860 .. May 1860 .. 20th May 1860 .. September 1859 .. 30th Jan 1860 .. May 1860 .. 8th June 1860 .. March 1860 .. 5th June 1860 ..	January 1860 .. 1st June 1860 .. October 1859 .. 11th June 1860 .. November 1859 .. 12th June 1860 .. October 1859 .. 6th June 1860 .. November 1859 .. 20th May 1860 .. March 1860 .. 6th June 1860 .. January 1860 .. 21st March 1860 .. December 1859 .. 4th June 1860 .. March 1860 .. 4th June 1860 .. May 1860 .. 20th May 1860 .. September 1859 .. 30th Jan 1860 .. May 1860 .. 8th June 1860 .. March 1860 .. 5th June 1860 ..	July 1859 .. 27th April 1860 .. April 1859 .. 10th Jan 1860 .. June 1859 .. 13th May 1860 .. August 1859 .. 11th June 1860 .. August 1859 .. 1st May 1860 .. November 1859 .. 20th April 1860 .. September 1859 .. 14th June 1860 .. December 1859 .. 6th June 1860 .. January 1860 .. 13th May 1860 .. March 1860 .. 4th June 1860 .. May 1860 .. 20th May 1860 .. September 1859 .. 30th Jan 1860 .. May 1860 .. 8th June 1860 .. March 1860 .. 5th June 1860 ..	May 1859 .. 2nd Feb 1860 .. November 1859 .. 17th June 1859 .. April 1859 .. 25th April 1860 .. Jul. 1858 .. 3rd Feb 1860 .. September 1859 .. 31st May 1860 .. October 1859 .. 31st May 1860 .. May 1859 .. 9th May 1860 .. September 1859 .. 2nd May 1860 .. April 1859 .. 23rd May 1860 .. August 1859 .. 5th June 1860 .. May 1859 .. 24th Sept 1859 .. 24th March 1860 .. February 1860 .. 16th May 1860 .. April 1859 .. 1st March 1860 .. November 1859 .. 17th April 1859 .. December 1859 .. 23rd May 1860 ..	May 1859 .. 11th March 1860 .. November 1859 .. 10th June 1859 .. April 1859 .. 4th May 1860 .. July 1858 .. 16th March 1860 .. July 1859 .. 9th June 1860 .. October 1859 .. 6th June 1860 .. 28th Feb 1860 .. September 1859 .. 2nd June 1860 .. April 1859 .. 4th June 1860 .. May 1858 .. 24th Sept 1859 .. 24th March 1860 .. February 1860 .. 16th May 1860 .. April 1859 .. 1st March 1860 .. November 1859 .. 17th April 1859 .. December 1859 .. 23rd May 1860 ..	September 1859 .. 20th May 1860 .. June 1859 .. 18th June 1860 .. October 1859 .. 4th June 1860 .. November 1859 .. 20th May 1860 .. April 1859 .. 27th Sept 1859 .. March 1860 .. 8th June 1860 .. May 1859 .. 19th March 1860 .. April 1859 .. 9th June 1860 .. December 1859 .. 23rd April 1860 .. December 1859 .. 4th June 1860 .. March 1860 .. 5th June 1860 .. May 1860 .. 26th May 1860 .. None furnished .. May 1860 .. 8th June 1860 .. All Stock included in Half-yearly Return	July 1859 .. 30th April 1859 .. April 1859 .. 12th May 1860 .. April 1859 .. 4th April 1860 .. May 1859 .. 5th June 1860 .. April 1859 .. 23rd Dec 1859 .. November 1859 .. 23rd April 1860 .. May 1859 .. 15th April 1860 .. December 1859 .. 6th June 1860 .. November 1859 .. 1st June 1860 .. April 1859 .. 16th March 1860 .. August 1859 .. 5th June 1860 .. February 1860 .. 21st May 1860 .. January 1860 .. 16th May 1860 .. All Stock included in Half-yearly Return	

FOR OR PURCHASED.

#### DIVISION.

[illegible]

*GENERAL STATEMENT of Rates at which the under-mentioned*

*Cattle in th*

RATES AT WHI

ARTICLES.						
	Peshawar.			Nowshera.		Attock.
	Contract.	Purchased.		Contract.	Purchased.	Contract.
	R. A. P.	R. A. P.		R. A. P.	R. A. P.	R. A. P.
Biscuits per 100 lbs.	0	0		0	0	0
Bread "	0 12 0	0		5 12 0	0	6 3 0
Beef "	9 0 0	0		9 0 0	0	9 0 0
Mutton "	11 0 0	0		11 0 0	0	11 0 0
	lbs. oz. dr.			lbs. oz. dr.		lbs. oz. dr.
Sugar per Re.	7 8 0	0		6 13 0	0	7 1 0
Rice "	29 2 0	0		26 2 0	0	25 4 0
		m. s. c.			m. s. c.	
Salt "	0	1 30 0		0	1 33 8	0
Potatoes "	9 p. 100 lbs.	0		9 per 100 lbs.	0	9-6 per 100 lbs.
Vegetables "	1-8	0		2	0	1-14
	m. s. c.			m. s. c.		
Firewood "	4 10 0	0		0 7 8	0	Stock.
Tea per lb.	0	0		0	0	0
Coffee "	0	0		0	0	0
Beer per dozen	0	0		0	0	0
Brandy "	0	0		0	0	0
Sherry "	0	0		0	0	0
Port Wine "	0	0		0	Stock.	0
Champagne "	0	0		0	0	0
Vinegar, Europe "	0	0		0	Stock.	0
Ditto, Country "	0	0		0	0	0
Mustard, Europe per lb. or bottle }	0	0		0	0	0
Sago "	0	0		0	0	0
Arrowroot "	0 7 0	0		0	0	0
Barley, Europe "	0 6 0	0		0 7 0	0	0 8 0
Limo Juice per dozen	0	0		0	0	0
Hospital Clothing per set }	19 14 9	0		20 12 1	0	22 11 0
Tinning Cooking Utensils per score }	0 15 0	0		1 4 0	0	1 10 0
Gram, 1st sort, per Re.	Stock.			0	0	0
		m. s. c.				
Ditto, 2nd sort "	0	0 37 8		0	0	0
					m. s. c.	
Attah "	Godown.			0	0 35 0	0
	m. s. c.					
Bhoosah "	5 22 0	0		0	0	0 0
Barley, Country "	0	2 15 0		0	0	0
	m. s. c.					
Gram, green "	4 25 0	0		0	0	0
Ditto, dry "	0	0		0	0	0
Kurba, dry "	0	0		0	0	0
	m. s. c.				m. s. c.	
Ditto, green "	11 0 0	0		0	6 0 0	0
Sugar Cane, "	0	0		0	0	0

Kajia, Kunsoo ..	May 1860 ..	May 1860 ..	May 1860 ..	February 1860 ..	May 1859 ..	May 1859 ..	None ..	May 1859 ..
Kasowlie ..	11th June 1860 ..	11th June 1860 ..	11th June 1860 ..	24th May 1860 ..	26th August 1859 ..	29th Aug 1859 ..	March 1860 ..	September 1859 ..
Lahore ..	March 1860 ..	March 1860 ..	26th May 1860 ..	October 1859 ..	August 1859 ..	August 1859 ..	26th May 1860 ..	3rd April 1860 ..
Lahore ..	26th May 1860 ..	May 1860 ..	May 1860 ..	14th June 1860 ..	10th March 1860 ..	19th March 1860 ..	April 1860 ..	December 1859 ..
Lahore ..	April 1860 ..	May 1860 ..	May 1860 ..	December 1859 ..	November 1859 ..	October 1859 ..	2nd June 1860 ..	14th May 1860 ..
Lahore ..	11th May 1860 ..	13th June 1860 ..	13th June 1860 ..	4th May 1860 ..	29th May 1860 ..	9th April 1860 ..	May 1859 ..	May 1859 ..
Lahore ..	August 1859 ..	31st May 1860 ..	August 1859 ..	18th March 1860 ..	January 1860 ..	January 1859 ..	7th June 1860 ..	14th June 1860 ..
Lahore ..	2nd June 1860 ..	August 1859 ..	August 1859 ..	18th March 1860 ..	January 1860 ..	January 1859 ..	November 1859 ..	April 1860 ..
Lahore ..	January 1860 ..	31st May 1860 ..	August 1859 ..	18th March 1860 ..	January 1860 ..	January 1859 ..	11th June 1860 ..	29th Feb. 1860 ..
Lahore ..	21st May 1860 ..	November 1859 ..	November 1859 ..	1st Dec. 1859 ..	March 1860 ..	March 1860 ..	November 1859 ..	November 1859 ..
Lahore ..	1st Dec. 1859 ..	April 1860 ..	April 1860 ..	1st Dec. 1859 ..	March 1860 ..	March 1860 ..	1st Dec. 1859 ..	9th Jan 1860 ..
Lahore ..	April 1860 ..	April 1860 ..	April 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	April 1860 ..	March 1860 ..
Lahore ..	17th May 1860 ..	April 1860 ..	April 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	6th June 1860 ..	12th June 1860 ..
Lahore ..	April 1860 ..	April 1860 ..	April 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	April 1860 ..	November 1859 ..
Lahore ..	7th June 1860 ..	February 1860 ..	February 1860 ..	February 1860 ..	February 1860 ..	February 1860 ..	7th June 1860 ..	November 1859 ..
Lahore ..	February 1860 ..	February 1860 ..	February 1860 ..	February 1860 ..	February 1860 ..	February 1860 ..	7th June 1860 ..	November 1859 ..
Lahore ..	26th May 1860 ..	February 1860 ..	February 1860 ..	February 1860 ..	February 1860 ..	February 1860 ..	7th June 1860 ..	November 1859 ..
Lahore ..	February 1860 ..	February 1860 ..	February 1860 ..	February 1860 ..	February 1860 ..	February 1860 ..	7th June 1860 ..	November 1859 ..
Lahore ..	12th June 1860 ..	February 1860 ..	February 1860 ..	February 1860 ..	February 1860 ..	February 1860 ..	7th June 1860 ..	November 1859 ..
Lahore ..	April 1860 ..	April 1860 ..	April 1860 ..	April 1860 ..	April 1860 ..	April 1860 ..	7th June 1860 ..	November 1859 ..
Lahore ..	14th May 1860 ..	April 1860 ..	April 1860 ..	April 1860 ..	April 1860 ..	April 1860 ..	7th June 1860 ..	November 1859 ..
Lahore ..	April 1860 ..	April 1860 ..	April 1860 ..	April 1860 ..	April 1860 ..	April 1860 ..	7th June 1860 ..	November 1859 ..
Lahore ..	8th June 1860 ..	April 1860 ..	April 1860 ..	April 1860 ..	April 1860 ..	April 1860 ..	7th June 1860 ..	November 1859 ..
Lahore ..	May 1860 ..	April 1860 ..	April 1860 ..	April 1860 ..	April 1860 ..	April 1860 ..	7th June 1860 ..	November 1859 ..
Lahore ..	13th June 1860 ..	April 1860 ..	April 1860 ..	April 1860 ..	April 1860 ..	April 1860 ..	7th June 1860 ..	November 1859 ..
Lahore ..	March 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..
Lahore ..	15th June 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..
Lahore ..	May 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..
Lahore ..	15th June 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..	March 1860 ..

Audit Office, }  
 Commissariat Department, }  
 Fort Mifflin, the 16th June 1860. }  
 T. F. HODDY,  
 Secy. of Commissariat.

No. 11

*LIST of certain Contingents concluded in the Rawul Pindie Division, Commissioner's Office  
from 1st May 1860 to 30th April 1861.*

	R. A. P.
Coffee at Station ...	0 0 0
... on Command	0 0 0
... on Command from Rawul Pindie	11 0 0
... " " Murree ...	10 0 0

W. B. P.

C. C. P.